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State of Idaho
Annual Report of the State Auditor
For the Year Ended June 30, 1987

Joe R. Williams
State Auditor

Photograph: *Courtesy of Dana Coolbaugh, State Auditor's Office employee.*

STATE OF IDAHO
ANNUAL FINANCIAL REPORT
OF THE STATE AUDITOR

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State of Idaho
Elected State Officials
As of June 30, 1987

EXECUTIVE

Governor	Cecil D. Andrus
Lieutenant Governor	C. L. "Butch" Otter
Secretary of State	Pete T. Cenarrusa
State Auditor	Joe R. Williams
State Treasurer	Lydia Justice Edwards
Attorney General	Jim Jones
Superintendent of Public Instruction	Jerry L. Evans

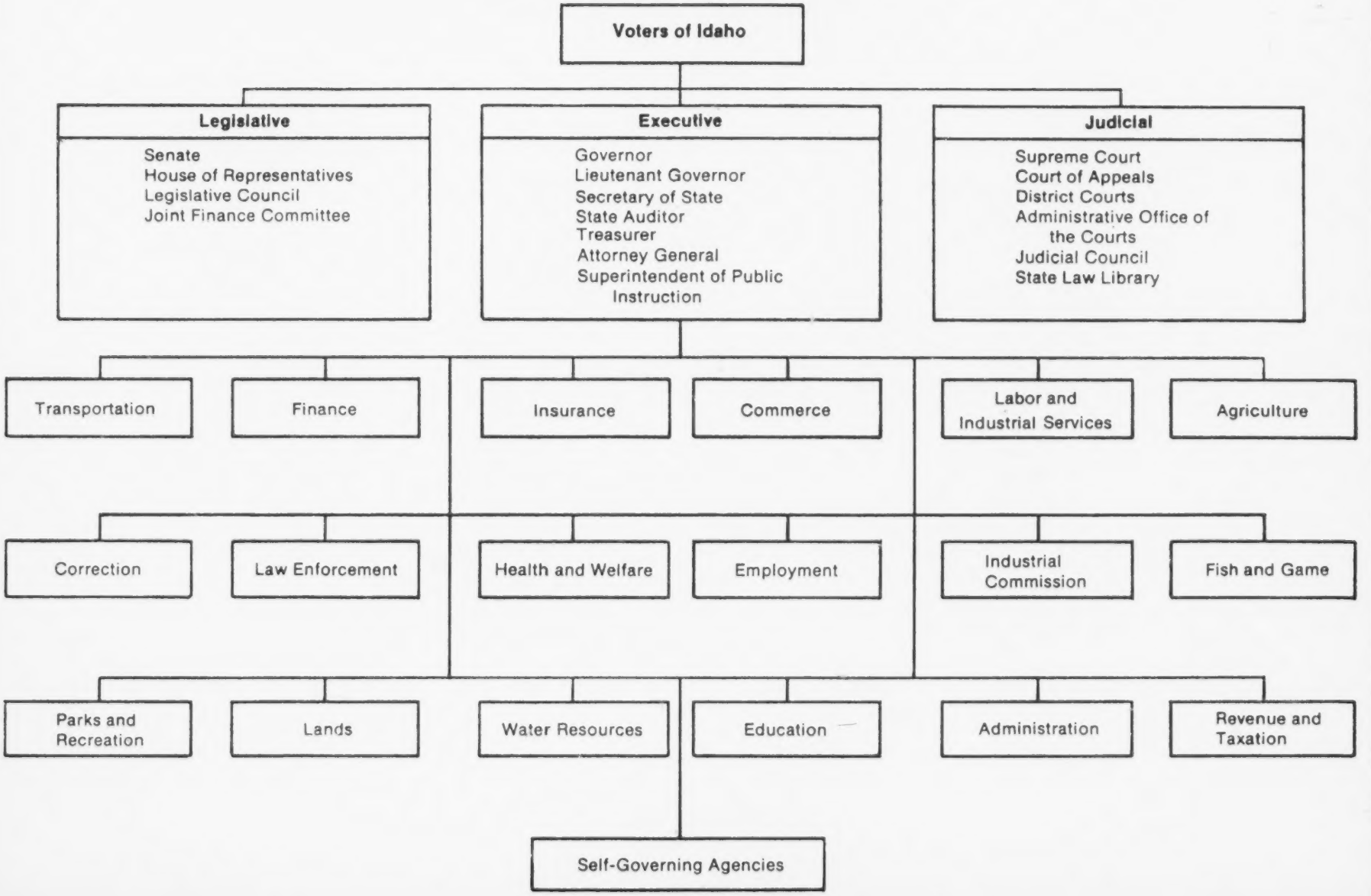
JUDICIAL

Chief Justice, State Supreme Court	Charles R. Donaldson

LEGISLATIVE

President Pro Tempore of the Senate (42 Senators)	James E. Risch
Speaker of the House of Representatives (84 Representatives)	Tom Boyd

STATE OF IDAHO
ORGANIZATION CHART



JOE R. WILLIAMS
Idaho State Auditor

STATE OF IDAHO
OFFICE OF THE STATE AUDITOR
BOISE 83720

JOE R. WILLIAMS
STATE AUDITOR

TELEPHONE
(208) 334-3100

November 17, 1987

To the Honorable Cecil D. Andrus, Governor,
and Members of the State Legislature of
the State of Idaho

The Annual Report of the State of Idaho, for the fiscal year ended June 30, 1987, submitted herewith includes financial statements and other supplemental information in accordance with Idaho Code section 67-1104. Responsibility for both the accuracy of the presented data and the completeness and fairness of this presentation, including all disclosures, rests with the Office of the State Auditor. Nothing has come to my attention that causes me to believe the data, as presented, is not accurate in all material aspects. I believe the financial position and results of State operations as measured by the financial activity of its various funds are fairly stated, except as noted.

This year's financial statements have not been audited by an independent CPA, nor are they in accordance with Generally Accepted Accounting Principles (GAAP). It is my intention that statements are to be in conformity in the years ahead.

The State of Idaho's current accounting system is in need of improvement due to the changes in governmental accounting practices and the increased demand to readily retrieve financial information for the State's policy makers and managers. One example of current deficiencies that exist is that no formal balance sheet is available from the present accounting system, therefore as State Auditor, I am unable to adequately disclose information related to the State's assets such as investments, taxes receivable, intergovernmental receivables (i.e. federal grants), inventories, and property, plant, and equipment, as well as its liabilities to vendors, employees (for unpaid salaries, vacation leave, etc.), and other debt.

I will continue to ask for your assistance and cooperation in addressing these issues and in implementing the appropriate solutions.

Should you require additional State financial information, I will be pleased to furnish it upon request.

Sincerely yours,

Joe R. Williams

Joe R. Williams
Idaho State Auditor

FINANCIAL STATEMENTS

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1987

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1987	TOTAL LIABILITIES AND FUND BALANCE
1000	STATE OPERATING	$40,873,617	$40,873,617	$7,549,541	$7,378,638	$14,928,179	$25,945,439	$40,873,618
2000	DEDICATED ACCT	39,309,914	39,309,914	15,404,460	5,450,959	20,855,419	18,454,495	39,309,914
3000	TRUST & AGENCY	51,336,191	51,336,191	11,309,528	5,330,491	16,640,019	34,696,172	51,336,191
4000	EMP SEC OPERATIONS	1,086,957	1,086,957		475,644	475,644	611,313	1,086,957
6400	PUBLIC SCHOOLS	1,651,465	1,651,465			0	1,651,465	1,651,465
6500	INSTITUT. ENDOWMENT	82,428	82,428			0	82,428	82,428
6600	AGRICULTURAL COLLEGE	35,681	35,681			0	35,681	35,681
6700	UNIVERSITY	34,355	34,355			0	34,355	34,355
7400	PUBLIC SCHOOL INCOME	1,076,258	1,076,258			0	1,076,258	1,076,258
7500	ENDOWMENT EARNINGS	1,046,370	1,046,370	15,187	400,155	415,342	631,028	1,046,370
8100	WATER POLLUT. CNTRL	19	19			0	19	19
9110	CAL YR 1986 TAN EXP	7,410	7,410			0	7,410	7,410
9201	EMP.SEC-CLEARING ACT	41,027	41,027			0	41,027	41,027
9202	EMP.SEC-BENEFIT ACCT	659,761	659,761			0	659,761	659,761
9301	JUDGES RETIREMENT	141,708	141,708		65,401	65,401	76,307	141,708
9302	INDUSTRIAL ADMIN	101,503	101,503	23,032	23,447	46,479	55,024	101,503
9303	INDUS.SPECIAL INDEMN	386,871	386,871		57,153	57,153	329,718	386,871
9304	ST.HIST.SOCIETY ACCT	226,905	226,905		10,707	10,707	216,198	226,905
9305	SURPLUS PRPTY AGENCY	34,068	34,068		3,797	3,797	30,271	34,068
9306	PUB.EMPLOYEES RETIRE	344,568	344,568	83,416	12,228	95,644	248,924	344,568
9307	LIQUOR CONTROL	1,787,560	1,787,560	25,000	1,177,999	1,202,999	584,561	1,787,560
9308	STATE INSURANCE	1,197,457	1,197,457	3,320	19,037	22,357	1,175,098	1,197,455
9310	PUBLIC BUILDING	156,362	156,362		125	125	156,237	156,362
9311	RETAINED RISK ACCT	1,152,059	1,152,059		100,277	100,277	1,051,782	1,152,059
9312	RURAL REHAB.ACCT	86,986	86,986			0	86,986	86,986
9313	PUBL.EMP.RETIRE SP.	3,078,840	3,078,840		2,719,568	2,719,568	359,272	3,078,840
9314	SUPPLE RETIREMENT	87,133	87,133		1,282	1,282	85,851	87,133
9315	GROUP INSURANCE ACCT	11,774,196	11,774,196		632,041	632,041	11,142,155	11,774,196
9316	TREAS SUSPENSE	765,222	765,222		11,289	11,289	753,933	765,222
9317	PUB.SCHOOL INC SUSP	119,540	119,540			0	119,540	119,540
9319	BRAND RECORDING	224,303	224,303			0	224,303	224,303
9320	SCHOOL DISTRICT BLDG	1,917	1,917			0	1,917	1,917
9321	HARRIMAN STATE PARK	204,630	204,630	4,439	648	5,087	199,542	204,629
9322	IDA WATER RES BD RES	500,835	500,835			0	500,835	500,835
9323	WATER RES CONS DEV	9,372	9,372			0	9,372	9,372
9324	FISH & GAME TRUST	2,610,537	2,610,537			0	2,610,537	2,610,537
9325	LAVA HOT SP CAP IM	470	470			0	470	470
9326	JNT EXER POWERS INV.	94,515,836	94,515,836			0	94,515,836	94,515,836
9327	PL FOWLER MEM SCHOL	1,364	1,364			0	1,364	1,364
9328	HEALTH WELFARE TRUST	579,738	579,738	20	211	231	579,507	579,738
9329	ARSON FIRE FRAUD	821,786	821,786	4,053	3,517	7,570	814,216	821,786
9330	CATAS. HEALTH CARE	4,588,603	4,588,603		202,845	202,845	4,385,758	4,588,603
9331	CORR IND BETTERMENT	76,997	76,997		19,257	19,257	57,740	76,997
9332	WATER RES-WARNER OIL	104,944	104,944			0	104,944	104,944
9334	HAZARDOUS WASTE EMRG	52,613	52,613			0	52,613	52,613
9335	AMOCO BELRIDGE REF	76,500	76,500			0	76,500	76,500
9336	CHILDRENS TRUST	86,702	86,702		500	500	86,202	86,702
9337	WATER RES ADJUDICAT	214,897	214,897		816	816	214,081	214,897
9338	RES CONS RANGE DEV	141,721	141,721			0	141,721	141,721
9339	10% GRAZING LEASES	216,918	216,918		422	422	216,496	216,918
9340	10% RECREATION LEASE	326,932	326,932	20,186	19,856	40,042	286,889	326,931

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1987

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1987	TOTAL LIABILITIES AND FUND BALANCE
9341	10% TIMBER LEASES	1,074,094	1,074,094	1,215	29,704	30,919	1,043,175	1,074,094
9342	SILVR VALLEY NAT RES	925,801	925,801			0	925,801	925,801
9343	PERMANENT BLDG FUND	16,386,931	16,386,931		219,964	219,964	16,166,967	16,386,931
9344	CNTY MED INDIGENCY	602,628	602,628			0	602,628	602,628
9345	ID AG IN CLASSROOM	4,568	4,568			0	4,568	4,568
9349	IDAHO CENTENNIAL COM	498,149	498,149		27,259	27,259	470,890	498,149
9350	EXXON DISTRIBUTION	8,308,580	8,308,580		135,350	135,350	8,173,230	8,308,580
9351	DIAMOND SHAMROCK	196,539	196,539			0	196,539	196,539
9352	STRIPPER OIL	3,511,529	3,511,529			0	3,511,529	3,511,529
9353	WATER RIGHTS ENFORCE	1,817	1,817			0	1,817	1,817
9354	NATIONAL HELIUM	16,033	16,033			0	16,033	16,033
9501	DEPT OF INSURANCE	4,018	4,018			0	4,018	4,018
9502	COMM.ON HUMAN RIGHTS	1,230	1,230			0	1,230	1,230
9503	ADMIN SERVICES	90,779	90,779			0	90,779	90,779
9504	ARTS COMMISSION	1,774	1,774			0	1,774	1,774
9505	LEG. - HOUSE	5,000	5,000			0	5,000	5,000
9506	FIN APPROP COMM	4,993	4,993			0	4,993	4,993
9507	PUBLIC BROADCASTING	1,427	1,427			0	1,427	1,427
9508	DEPT OF LABOR	5,493	5,493			0	5,493	5,493
9509	NARCOTIC & DRUG CONT	103,881	103,881			0	103,881	103,881
9511	LEGISLATIVE BUDGET	3,279	3,279			0	3,279	3,279
9512	NO. ID CORRECTIONAL	1,744	1,744			0	1,744	1,744
9513	HEALTH DIST I	3,180	3,180			0	3,180	3,180
9514	HEALTH DIST II	1,925	1,925			0	1,925	1,925
9515	HEALTH DIST III	2,214	2,214			0	2,215	2,215
9516	HEALTH DIST IV	352	352			0	352	352
9517	HEALTH DIST V	1,389	1,389			0	1,389	1,389
9519	BD OF DENTISTRY	500	500			0	500	500
9520	HEALTH DIST VI	1,350	1,350			0	1,350	1,350
9521	HEALTH DIST VII	2,618	2,618			0	2,618	2,618
9522	OCC.LICENSE BUREAU	6,115	6,115			0	6,115	6,115
9523	BOARD OF ACCOUNTANCY	1,997	1,997			0	1,997	1,997
9524	OFFICE ON AGING	2,191	2,191			0	2,191	2,191
9525	HARRIMAN STATE PARK	755	755			0	755	755
9526	CORRECT INDUST FARM	3,682	3,682			0	3,682	3,682
9527	DAIRY PROD COMM	1,833	1,833			0	1,833	1,833
9528	HEALTH & WELFARE	104,769	104,769			0	104,769	104,769
9529	ST. SCHOOL & HOSP	7,912	7,912			0	7,912	7,912
9530	COMM. FOR THE BLIND	3,040	3,040			0	3,040	3,040
9531	OUTFITTERS & GUIDES	3,500	3,500			0	3,500	3,500
9532	CORRECTION INDUSTRIE	3,267	3,267			0	3,267	3,267
9533	DIV.FINANCIAL MANAGE	2,271	2,271			0	2,271	2,271
9534	ST HOSP SO PATIENT	27,945	27,945			0	27,945	27,945
9535	I S S H PATIENT	16,109	16,109			0	16,109	16,109
9537	LAVA HOT SPRINGS ACC	542	542			0	543	543
9538	RADIO COMMUNICATIONS	1,446	1,446			0	1,446	1,446
9539	BEAN COMMISSION	975	975			0	975	975
9540	DISABILITY DETERM	5,517	5,517			0	5,517	5,517
9541	AERONAUTICS	3,328	3,328			0	3,328	3,328
9546	BRD OF NURSING	4,270	4,270			0	4,270	4,270
9547	RETIREMENT SYSTEM	80,149	80,149			0	80,150	80,150

STATE OF IDAHO
BALANCE SHEET
AS OF JUNE 30, 1987

FUND NO.	DESCRIPTION	CASH BALANCES PER TREASURER	TOTAL ASSETS	OUTSTANDING ENCUMBRANCES	OUTSTANDING WARRANTS	TOTAL LIABILITIES	FUND BALANCE JUNE 30, 1987	TOTAL LIABILITIES AND FUND BALANCE
9549	IDA.PERSONNEL COMM.	2,687	2,687			0	2,687	2,687
9551	N.W. PWR PLANNING	3,558	3,558			0	3,558	3,558
9552	ID POTATO COMM	3,000	3,000			0	3,000	3,000
9553	INDUST COMMISSION	6,140	6,140			0	6,140	6,140
9554	ECON & COMM AFFAIRS	8,588	8,588			0	8,588	8,588
9555	STATE INSURANCE	572,769	572,769			0	572,769	572,769
9556	CONT. LIC. BOARD	1,079	1,079			0	1,079	1,079
9557	LAW ENFORCEMENT	16,376	16,376			0	16,376	16,376
9558	DEPT OF FISH & GAME	39,008	39,008			0	39,008	39,008
9559	IDAHO WHEAT COMM	12,041	12,041			0	12,041	12,041
9560	FOREST MANAGEMENT	16,117	16,117			0	16,117	16,117
9561	IDAHO HIST SOCIETY	1,797	1,797			0	1,797	1,797
9562	SURPLUS PROPERTY	400	400			0	400	400
9564	FORESTER'S SPECIAL	104,600	104,600			0	104,600	104,600
9565	ID.REAL ESTATE COMM	3,000	3,000			0	3,000	3,000
9566	STATE LIQUOR DISP	4,945	4,945			0	4,945	4,945
9567	ST. INSURANCE ADMIN	7,006	7,006			0	7,006	7,006
9568	EMPLOYMENT SECURITY	29,192	29,192			0	29,192	29,192
9569	HIGHWAY	87,108	87,108			0	87,108	87,108
9570	PUBLIC UTILITIES	7,063	7,063			0	7,063	7,063
9572	ST.YOUTH TRNG CENTER	1,254	1,254			0	1,254	1,254
9573	AGRICULTURE	15,425	15,425			0	15,425	15,425
9574	STATE TREASURER	504	504			0	504	504
9575	PENITENTIARY	7,303	7,303			0	7,303	7,303
9576	EDUCATION	12,893	12,893			0	12,893	12,893
9577	TAX COMMMISSION	45,453	45,453			0	45,453	45,453
9578	GOVERNOR	9,486	9,486			0	9,486	9,486
9579	ST. BD. OF ED.	765	765			0	765	765
9580	SEC OF STATE	950	950			0	950	950
9582	DEPT OF FINANCE	11,090	11,090			0	11,090	11,090
9583	VOCATIONAL EDUC.	3,561	3,561			0	3,561	3,561
9584	ADJUTANT GENERAL	18,277	18,277			0	18,277	18,277
9585	STATE HOSP NORTH	1,254	1,254			0	1,254	1,254
9587	SUPREME COURT	6,349	6,349			0	6,349	6,349
9588	DEAF & BLIND SCHOOL	2,569	2,569			0	2,569	2,569
9590	STATE AUDITOR	4,000	4,000			0	4,000	4,000
9592	PARKS DEPARTMENT	6,406	6,406			0	6,406	6,406
9593	IDAHO STATE LIBRARY	3,737	3,737			0	3,737	3,737
9594	LEGISLATIVE COUNCIL	495	495			0	495	495
9595	DEPT OF WATER RESOUR	5,633	5,633			0	5,633	5,633
9596	ATTORNEY GENERAL	10,095	10,095			0	10,095	10,095
9597	ST. AUDITOR PAYROLL	15,452	15,452			0	15,452	15,452
9598	STATE HOSPITAL SOUTH	1,857	1,857			0	1,857	1,857
9599	ID.VET.AFFAIRS.COMM	2,620	2,620			0	2,620	2,620
	GRAND TOTAL	$297,199,376	$297,199,376	$34,443,397	$24,530,587	$58,973,984	$238,225,392	$297,199,376

The accompanying notes are an integral part of these financial statements.

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STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY NO.	AGENCY	FUND BALANCE 06/30/86	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE
00-8011	COUNTY RECEIPTS	$0	$34,808,646		$34,808,646
00-8012	CATASTROPH HLTH CARE	3,629,329	31,356	$4,124,484	7,785,169
01-0200	FINANCIAL MANAGEMENT	152,905	1,408	87,093	241,406
01-0301	GOVERNORS OFFICE	214,067	1,177,581	940,953	2,332,601
01-0304	NW POWR PLAN COUNCIL	19,255	560,018		579,273
01-0402	RETIREMENT SYSTEM	1,020,256	199,723,621	2,874,115	203,617,992
01-2101	INVESTMENT BOARD	10,357	15,129,522	2,424,706	17,564,585
01-2501	LIQUOR DISPENSARY	347,834	41,474,721	95,250	41,917,805
01-2502	INSURANCE FUND,STATE	402,999	34,783,745	8,590,923	43,777,667
01-6003	ID. OFFICE ON AGING	23,904	4,283,479	(4,394)	4,302,989
01-6004	HUMAN RIGHTS COMM	34,829	86,259		121,088
01-6005	BLIND COMMISSION	72,921	961,464	11,919	1,046,304
01-7001	MILITARY DIVISION	(645,116)	6,275,158	22	5,630,064
01-9001	DISABILITY DETERM	(159,410)	2,343,380	300	2,184,270
02-0000	DEPT OF COMMERCE	475,261	5,105,465	1,813,785	7,394,511
03-0000	ADMINISTRATION DEPT	13,239,678	27,964,406	77,616,558	118,820,642
03-0401	PERSONNEL COMM.	237,892	1,517,720	5,552	1,761,164
04-7501	TAX COMMISSION,STATE	7,035,748	211,765,392	3,819,054	222,620,194
05-0000	FINANCE DEPT	1,424,820	1,807,942	(5,466)	3,227,296
06-2006	DEPT OF INSURANCE	1,728,650	15,634,606	54,197	17,417,453
07-0000	LABOR & INDUST SERV	744,271	2,202,151	32,687	2,979,109
08-1001	AGRICULTURE DEPT	2,160,893	7,328,845	474,961	9,964,699
09-1101	APPLE COMM	163,886	117,901		281,787
09-1102	BEAN COMM, IDAHO	91,183	180,719		271,902
09-1104	CHERRY COMM, IDAHO	1,245	20,638		21,883

DISBURSEMENTS	OUTSTANDING ENCUMBRANCES 06/30/87	OUTSTANDING ENCUMBRANCES 06/30/86	TRANSFERS OUT OF	FUND BALANCE 06/30/87
			$34,808,646	$0
$3,396,209			3,202	4,385,758
57,861			15,724	167,821
1,405,866			83,859	842,876
476,225			64,153	38,895
201,229,154	$83,416	$59,755	1,671,130	694,047
2,276,737			15,129,521	158,327
32,771,308	25,000	53,772	8,590,708	584,561
23,094,381	3,321	11,118	19,515,243	1,175,840
4,218,890			54,267	20,832
80,687	1,395	401	16,647	22,760
894,890	40,773	77,485	69,790	118,336
5,829,526	258,864	1,000,237	270,642	271,269
2,218,322	195,300	171,948	125,260	(182,664)
6,601,355	1,101,399	1,046,979	288,566	450,170
52,304,865	243,917	191,314	36,874,701	29,588,473
1,149,733			242,235	369,196
109,585,683	577,853	2,521,893	104,763,368	10,215,183
1,220,910	74,148	14,356	114,143	1,832,451
5,467,849	7,876,319	205	1,857,608	2,215,882
2,092,323	31,365	35,882	184,180	707,123
6,795,355	91,131	28,447	482,189	2,624,471
126,540			27,217	128,030
182,223			7,566	82,113
18,490			398	2,995

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 1987

AGENCY NO.	AGENCY	FUND BALANCE 06/30/86	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE
09-1105	DAIRY PRODUCTS COMM.	416,409	2,328,915	(6,726)	2,738,598
09-1106	POTATO COMMISSION	59,332	4,245,461		4,304,793
09-1108	WHEAT COMMISSION	422,660	739,796	600	1,163,056
09-2008	ATHLETIC COMM.	2,360			2,360
09-2102	PHARMACY BOARD	65,370	310,436	72	375,878
09-2103	ACCOUNTANCY BOARD	88,829	142,723		231,552
09-2105	DENTISTRY BOARD	83,896	106,686	100	190,682
09-2107	PROF ENG & SURVEYORS	17,574	165,266	35	182,875
09-2110	MEDICINE BOARD	214,035	270,071	140	484,246
09-2111	NURSING BOARD	137,268	171,479	(729)	308,018
09-2112	OCCUP.LICENSE BUR.	347,046	495,607		842,653
09-2114	PUB. WORKS CONT. B.	275,258	139,286		414,544
09-2115	REAL ESTATE COMM.	161,613	698,615	750	860,978
09-2116	PROF. GEOLOGIST B.	17,044	16,223		33,267
09-2117	OPTOMETRY BOARD	16,818		5,670	22,488
09-2119	CERT.SHRTHND REPORT.	16,431	4,355		20,786
09-3102	OUTFITTERS&GUIDE B.	57,369	201,047		258,416
09-4102	BD OF VETERINARY MED	31,725	24,520		56,245
10-0000	CORRECTION	34,984	1,058,355	836,789	1,930,128
10-2500	CORRECTION INDUSTRIE	106,151	2,014,699	1,382,155	3,503,005
11-0000	LAW ENFORCEMENT	1,003,678	1,967,901	9,495,520	12,467,099
11-1103	STATE BRAND INSPECT.	480,665	2,797,434	15,884	3,293,983
11-2108	HORSE RACING COMM	94,543	498,169	2,379	595,091
12-0500	ST BD EDUCATION OFF	3,297	350,815	161	354,273
12-1500	PUBLIC SCH. SUPPORT	1,285,430		331,639,045	332,924,475

DISBURSEMENTS	OUTSTANDING ENCUMBRANCES 06/30/87	OUTSTANDING ENCUMBRANCES 06/30/86	TRANSFERS OUT OF	FUND BALANCE 06/30/87
2,276,872			44,666	417,060
			4,239,476	65,317
778,252	60,513	77,482	67,408	334,365
1,822				538
204,284		2,335	36,997	136,932
134,773		4,526	30,535	70,770
104,833			12,162	73,687
161,980	2,302	10,394	6,768	22,219
194,930		554	27,989	261,881
191,449	998		40,246	75,325
436,664	1,787	3,400	47,282	360,320
117,886			46,268	250,390
454,931			67,724	338,323
12,688			5,550	15,029
2,878			629	18,981
4,686			1,397	14,703
128,275			30,773	99,368
12,138			3,307	40,800
1,915,872	29,100	97,022	34,965	47,213
3,303,512			98,194	101,299
9,951,159	1,038,855	1,180,052	1,001,627	1,655,510
2,510,974		20,736	364,834	438,911
297,158			158,408	139,525
351,796				2,477
331,838,176			8,124	1,078,175

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY NO.	AGENCY	FUND BALANCE 06/30/86	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE
12-2000	DEAF & BLIND SCHOOL	37,637	47,626	163,823	249,086
12-3000	VOCATIONAL ED.	(1,208,515)	4,002,185	440,993	3,234,663
12-3500	E.ID. VO-TECH SCH.	36,253	923,825	1,400,001	2,360,079
12-4010	JUNIOR COLLEGE FUND	0		5,637,600	5,637,600
12-5010	BOISE ST. UNIVERSITY	2,230,932	5,696,438	2,574	7,929,944
12-5020	IDAHO ST. UNIVERSITY	257,973	4,016,623	1,120,547	5,395,143
12-5030	UNIVERSITY OF IDAHO	119,484		3,539,197	3,658,681
12-5050	LEWIS-CLARK COLLEGE	116,938	3,504,920	785,800	4,407,658
12-5550	ID REGION DENTAL ED	275	34,580		34,855
12-5570	PUBLIC BROADCASTING	0	2,125,339	(661)	2,124,678
12-6000	IDAHO STATE LIBRARY	2,485	1,059,458	1,732	1,063,675
12-6500	HISTORICAL SOCIETY	276,101	544,179	19,095	839,375
12-7000	VOCATIONAL REHAB.	124,235	5,321,774	953	5,446,962
13-4001	PUBLIC HLTH DIST I	114,711	1,109,077	878,603	2,102,391
13-4002	HEALTH DISTRICT 2	26,306	597,500	625,730	1,249,536
13-4003	HEALTH DISTRICT 3	9,342	455,718	795,931	1,260,991
13-4004	HEALTH DISTRICT 4	28,595	2,065,856	1,311,032	3,405,483
13-4005	HEALTH DISTRICT 5	29,560	702,404	826,209	1,558,173
13-4006	HEALTH DISTRICT 6	75,830	1,585,784	884,393	2,546,007
13-4007	HEALTH DISTRICT 7	46,362	1,142,700	827,989	2,017,051
13-6001	HEALTH & WELFARE	21,664,876	155,335,376	94,734,840	271,735,092
14-0403	EMPLOYMENT DEPT	1,583,996	208,590,979	316,366	210,491,341
15-2109	INDUST. COMMISSION	37,802	3,067,016	15,881,226	18,986,044
16-3101	FISH&GAME COMM.	2,201,149	25,807,582	968,588	28,977,319
17-2503	LAVA HOT SPRINGS	38,128	486,482	22,167	546,777
17-3005	PARKS & RECR DEPT	2,434,981	2,851,472	1,963,445	7,249,898

DISBURSEMENTS	OUTSTANDING ENCUMBRANCES 06/30/87	OUTSTANDING ENCUMBRANCES 06/30/86	TRANSFERS OUT OF	FUND BALANCE 06/30/87
204,101		2,302	3,434	43,853
4,418,892	1,350,410	1,438,931	88,222	(1,183,930)
2,192,512	119,834	51,837	56,430	43,140
5,637,600				0
6,899,722				1,030,222
4,962,571	262,735	197,195		367,032
3,533,619				125,062
4,247,801	8,674	5,792	3,573	153,402
34,822				33
1,804,640	1,180		32,874	285,984
1,001,016	825	36,204	34,491	63,547
506,675		2,824	14,818	320,706
5,255,304	398,700	313,887	179,061	(72,216)
1,872,968	6,594	9,872	191,854	40,847
1,060,502			158,852	30,182
1,230,939			(5,734)	35,786
3,219,874	24,373	25,251	162,435	24,052
1,366,117		19,000	166,104	44,952
2,345,995	29,238	31,462	138,731	63,505
1,878,524	12,958		87,408	38,161
232,438,161	3,386,267	1,668,824	21,329,236	16,250,252
32,253,423			175,925,818	1,312,100
2,347,766	23,032	48,960	16,532,863	131,343
20,659,784	1,844,973	1,370,132	1,987,189	5,855,505
482,167			51,351	13,259

STATE OF IDAHO
STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY NO.	AGENCY	FUND BALANCE 06/30/86	RECEIPTS	TRANSFERS INTO	TOTAL AVAILABLE
18-0000	LANDS DEPT	8,231,966	17,672,467	6,088,266	31,992,699
18-2100	LANDS-FIRE SUPPRESSI	0		96,000	96,000
19-3002	WATER RESOURCES	10,703,638	6,710,695	811,369	18,225,702
20-0000	IDAHO TRANSP. DEPT.	18,157,569	121,163,447	224,829,793	364,150,809
22-0303	ATTORNEY GENERAL	138,690	1,126,122	1,430,969	2,695,781
23-0305	TREASURER, STATE	85,256,577	818,266,558	475,064,445	1,378,587,580
24-0306	IDAHO STATE AUDITOR	339,169	26,295,995	4,827,729	31,462,893
24-0311	ADMIN.SOC.SEC.TRUST	2,475,171	53,683,296	14,032,963	70,191,430
24-0312	BOARD OF EXAMINERS	3,698,027		48,894	3,746,921
25-0304	SECRETARY OF STATE	3,814	14,314	6	18,134
25-8003	COMM ON THE ARTS	50,923	497,517		548,440
25-8012	IDA. CODE COMMISSION	455,888		208,576	664,464
26-0307	SUPT PUBLIC INSTRUCT	1,355,937	38,173,672	1,502,073	41,031,682
51-2003	PUBLIC UTILITY COMM.	2,036,716	2,079,535	122,001	4,238,252
71-0102	SENATE	443,481		920,000	1,363,481
72-0102	HOUSE	96,729	660	1,580,379	1,677,768
73-0000	LEGISLATIVE COUNCIL	40,937	34,796	206	75,939
74-0000	JOINT FINANCE APPROP	537,289	2,343	445,654	985,286
81-0000	JUDICIAL BRANCH	95,959	379,586	630,029	1,105,574
	GRAND TOTAL ALL AGENCIES:	$202,271,358	$2,151,209,898	$1,312,116,069	$3,665,597,325
	GENERAL ACCOUNT	938,574	617,558,007	21,872,236	640,368,817
	ROTARY ACCOUNT	1,415,474	8,176,764	29,452,771	39,045,009
	STATEWIDE TOTAL	$204,625,406	$2,776,944,669	$1,363,441,076	$4,345,011,151

The accompanying notes are an integral part of these financial statements.

DISBURSEMENTS	OUTSTANDING ENCUMBRANCES 06/30/87	OUTSTANDING ENCUMBRANCES 06/30/86	TRANSFERS OUT OF	FUND BALANCE 06/30/87
4,349,497	394,671	373,871	598,262	2,281,339
11,747,583	153,452	100,103	12,160,960	8,030,807
94,706			1,294	0
3,742,570			3,559,616	10,923,516
206,673,232	11,155,405	8,785,023	134,497,416	20,609,779
1,748,448			13,926	933,407
1,112,565,084			168,822,946	97,199,550
25,766,941			2,854,670	2,841,282
69,209,318			6,537	975,575
98,877			3,606,050	41,994
13,987			359	3,788
441,049			32,889	74,502
169,009			11	495,444
39,174,417			335,209	1,522,056
1,800,542	31,050	6,535	494,436	1,918,759
905,805			256,234	201,442
1,411,750			46,740	219,278
22,272			19,847	33,820
408,332			36,096	540,858
962,021			(1,030)	144,583
$2,642,044,305	$30,942,127	$21,098,298	$777,117,770	$236,591,421
202,909,725	3,501,270	2,939,454	436,895,969	1,307
36,637,871			774,474	1,632,664
$2,881,591,901	$34,443,397	$24,037,752	$1,214,788,213	$238,225,392

STATE OF IDAHO
Notes to Financial Statements
For the Year Ended June 30, 1987

1. Summary of Significant Accounting Policies:

A. Reporting Entity - The Governmental Accounting Standards Board believes that the reporting entity should be broad enough to include all governmental activities, organizations, and functions necessary to achieve the desired objectives of comparability, comprehensiveness, responsibility and control. Although such objectives have not been clearly defined by policy or statute, the accompanying financial statements include the various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Idaho. Not all funds which exist in these various entities have been adequately disclosed in these financial statements.

B. Basis of Accounting - All funds are maintained and reported by the State Auditor on a modified cash basis. Under this basis of accounting, revenues and transfers in are recorded when received, expenditures or expenses (as appropriate) and transfers out are recorded only when cash is disbursed, and anticipated expenditures may be recorded as an encumbrance, in accordance with Idaho Code, Section 67-3521.

C. Account Classification - Revenues and expenditures, as defined by Generally Accepted Accounting Principles (GAAP), cannot be adequately identified under the present accounting system. Since no balance sheet accounts formally exist in this system, cash is more accurately recorded as receipts and disbursements. Due to the lack of such information, these statements are not intended to present the financial position, nor the results of operations, in conformity with GAAP for governmental entities.

D. Double recording of Receipts and Disbursements - The State Auditor accounts for monies from a variety of sources located within and outside the State of Idaho. Some funds receive monies and then transfer them to other funds. Double accounting of these monies takes place when all of the funds are combined for reporting purposes because these types of transfers are not eliminated. Consequently, these statements show receipts and disbursements as being overstated.

2. Analysis of the General Account

Changes to the FY 1987 General Account Appropriation are as follows:

1. Original FY 1987 Appropriation	$615,914,100
2. Positive Supplemental Appropriations	7,623,900
3. Receipts to the appropriation, per I.C. 67-3516(4)(C)	122,793
4. Increased spending authority for Military, per I.C. 72-928	825
5. Reappropriations (carry over of FY 1986 spending authority)	736,132
6. Transfer of FY 1986 Public School Appropriation (S.B. 1492)	10,521,300
7. Rotary fund transfers	9,000
8. External Tax Anticipation Note expense	143,000
9. External Tax Anticipation Note interest	6,580,000
Adjusted FY 1987 Appropriation	$641,651,050

3. Tax Anticipation Notes:

Per Idaho Code Title 63, Chapter 32, the State Treasurer, upon approval of the State Board of Examiners, is authorized to borrow money in anticipation of income or revenue from taxes. Such borrowing is for the current fiscal year only, and is limited to no more than 75% of the income or revenue which is reasonably anticipated to be collected during the current fiscal year.

Internal Tax Anticipation notes were issued on November 26, 1986 for $31,000,000, December 26, 1986 for $20,000,000, March 11, 1987 for $28,000,000 and April 10, 1987 for $21,000,000, for a total principal amount of $100,000,000, and each note was redeemed shortly after its issuance. No interest expense was incurred, since the monies borrowed were from funds, other than the General fund, which are on deposit in the State Treasury.

External Tax Anticipation notes were issued on July 3, 1987 in the principal amount of $140,000,000. These notes were redeemed on June 30, 1987. The interest incurred was $6,580,000 with estimated additional expenses incurred of $143,000.

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SUPPLEMENTAL INFORMATION

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
00-8011 COUNTY RECEIP				
1101 GENERAL ACCT		$877,742		
1202 DOMESTIC VIOLENC				
1218 DISPLACED HOMEMA				
1243 DRIVERS TRAINING			$428,466	
1262 MOTORBIKE RECREA				
1277 U.S. CLARKEMCNA		582		$14,206
1291 REC VEHICLEFEE				
2205 STATE HIGHWAY			29,608	
2213 CRIME VICTIMSCO		121,401		
2223 HIGHWAY D'STRIBU		1,446,028	21,463,991	
2266 SEARCH ANDRESCU		8,615		
2268 EMERGENCY MEDSE				
2270 IDAHO CODE				
2272 PEACE OFFICERST				
3804 FOREST PRODUCTT				
7401 PUBLIC SCHOOLIN		839,554		
8101 WTR.POL.CNTL.BND	$34,275			
9301 JUDGES RETIREMEN				
9330 CATAS. HEALTHCA				
9349 ID CENTENNIALCM				
00-8012 CATASTROPH HL				
9330 CATAS. HEALTHCA				
01-0200 FINANCIAL MAN				
1106 INT AGBILL & RC				
1217 INDIRECT RECOVER				
1306 ST PLAN& COMM D				
1331 C.E.T.A.				
01-0301 GOVERNORS OFF				
1331 C.E.T.A.				
1352 FED PROGRAMADMI				
9349 ID CENTENNIALCM				
01-0304 NW POWR PLAN				
1379 NORTHWEST POWER				
01-0402 RETIREMENT SY				
9306 PUB.EMPLOYEES RE				
9313 PUBL.EMP.RETIRE				
01-2101 INVESTMENT BO				
1101 GENERAL ACCT				
1106 INT AGBILL & RC				
6504 SCHOOL OFSCIENC				
6505 STATE HOSPITALS				
6701 UNIVERSITY OFID				
7501 PENITENTIARY INC				775,484
7509 ST.HOSP.S.INCOME				499,524

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
$1,899,164				$2,776,906		$2,776,906
178,215				178,215		178,215
130,914				130,914		130,914
209,934				638,400		638,400
126				126		126
				14,788		14,788
229,209				229,209		229,209
21				29,629		29,629
				121,401		121,401
2,059,040				24,969,059		24,969,059
				8,615		8,615
703,273				703,273		703,273
208,576				208,576		208,576
649,453				649,453		649,453
				0	$940,822	940,822
			$17,159	856,713		856,713
				34,275		34,275
				0	625,327	625,327
	$3,916,155			3,916,155		3,916,155
553,685				553,685		553,685
				0		0
				0	31,355	31,355
				0		0
48,333		$1,045		49,378	716	50,094
			9,665	9,665		9,665
			12,500	12,500	11,921	24,421
4,320				4,320		4,320
				0		0
			107,917	107,917		107,917
	100		1,079,043	1,079,143	2,707	1,081,850
975	6,003			6,978	134	7,112
				0		0
559,820				559,820	198	560,018
				0		0
				0	28,377	28,377
				0	199,640,413	199,640,413
				0		0
				0	1,300	1,300
53,324				53,324		53,324
				0	(39,192)	(39,192)
				0	11,192	11,192
				0	28,000	28,000
				775,484		775,484
				499,524		499,524

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
01-2101 INVESTMENT BD				
7511 UNIV OF IDA INC				1,296,578
7512 AGRI.COLLEGE INC				510,492
7513 SCH.OF SCIENCEI				1,570,125
7514 NORMAL SCHOOLIN				1,403,034
7515 CHARTBL.INSTS IN				1,196,158
9308 STATE INSURANCE				
01-2501 LIQUOR DISPEN				
1101 GENERAL ACCT	270,715			
9307 LIQUOR CONTROL			1,216	
01-2502 INSURANCE FUN				
9308 STATE INSURANCE				525,901
01-6003 ID. OFFICE ON				
1101 GENERAL ACCT				
1373 OFFICE ONAGING				
01-6004 HUMAN RIGHTS				
1362 HUMAN RIGHTS-FED				
01-6005 BLIND COMMISS				
1101 GENERAL ACCT	194			
1106 INT AGBILL & RC				
1107 REVENUE SHARING	10			
1223 RANDOLPH SHEPPAR				
1224 BLIND COMMDONAT				
1265 SALES TAX	13			
1368 IDA.COMM.FOR BLI				
01-7001 MILITARY DIVI				
1101 GENERAL ACCT				
1106 INT AGBILL & RC				709
1263 ADJ.GENERAL RECE			40,647	
1269 DISASTER SERVICE				
1307 CIVIL DEFFED CO				
1324 FED/STATE CONTRA				
1325 FED INDIRECTCOS				
9343 PERM BLDGFUND				
01-9001 DISABILITY DE				
1333 FED.DISABIL.DETE				
02-0000 DEPT OF COMM				
1101 GENERAL ACCT	184			
1107 REVENUE SHARING	10			
1265 SALES TAX	12			
2212 IDA TRVL& CONVE				
2219 IDA DEV& PUBLIC				
2305 ECONOM &COMM AF				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				1,296,578		1,296,578
				510,492		510,492
				1,570,125		1,570,125
				1,403,034		1,403,034
				1,196,158		1,196,158
				0	7,878,124	7,878,124
				0		0
				270,715		270,715
11,397		41,423,479		41,436,092	38,627	41,474,719
				0		0
34,134,916	19,074			34,679,891	730,305	35,410,196
				0		0
				0		0
			4,186,927	4,186,927	92,156	4,279,083
				0		0
30	16	137	85,056	85,239	1,019	86,258
				0		0
				194	581	775
2,968		8,574	12,150	23,692	2,094	25,786
				10		10
11,316	131,068			142,384	171	142,555
	2,425			2,425		2,425
				13		13
		312	801,502	801,814	775	802,589
				0		0
				0	21	21
	3,408		1,874	5,991	79	6,070
			1,315,774	1,356,421	606	1,357,027
			598,487	598,487	5,782	604,269
			236,906	236,906	64,538	301,444
			3,884,604	3,884,604	1,882	3,886,486
	216		19,914	20,130		20,130
			99,747	99,747		99,747
				0		0
		300	2,342,250	2,342,550	1,130	2,343,680
				0		0
				184		184
				10		10
				12		12
				0		0
	24,472	118,569	200	143,241	1,768	145,009
			5,048,883	5,048,883	6,000	5,054,883

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
03-0000 ADMINISTRATIO				
1101 GENERAL ACCT	64			
1106 INT AGBILL & RC	(12)			
1107 REVENUE SHARING	3			
1265 SALES TAX	4			
2201 PERMANENT BLDGA				
2223 HIGHWAY DISTRIBU				
3941 ADM-VENDOR SUSPE				
9305 SURPLUS PRPTYAG				
9310 PUBLIC BUILDING				
9311 RETAINED RISKAC				
9315 GROUP INSURANCE				197,176
9343 PERM BLDGFUND				183
03-0401 PERSONNEL COM				
1106 INT AGBILL & RC				
1268 PERSONNEL COMMIS				
04-7501 TAX COMMISSIO				
1101 GENERAL ACCT	576,400,926		104	
1106 INT AGBILL & RC				4,179
1107 REVENUE SHARING	14,849,312			
1235 US OLYMPICS				
1247 REC CAPIMPROV A	689,541		12	354
1250 WATERWAYS IMPROV	299,789		3	200
1260 OFFROAD MTRVEHI	299,789		3	200
1264 ST INCOMETAX RE	78,434,958		10	
1265 SALES TAX	17,822,550			
1266 NON-GAME ADMCOS				
1276 MULTI STTAX COM	56,444			
1501 TAX COMMISSIONA	15,912			
2208 ELECTION CAMPAIG				
2209 LOCAL BRIDGEINS	50,000			
2210 R-R GR.CROSSPRO	50,000			
2212 IDA TRVL& CONVE	1,719,335			
2220 CANCER CONTROL	302,431		5	
2221 AERONAUTICS	733,096			
2223 HIGHWAY DISTRIBU	77,021,865		219,741	76,955
2227 LCL HWYNEEDS AS	50,000			
2273 DRUG ENFDONATIO				
3818 ABANDON PROPTY.T				
3821 CO-OP WELFARE				
3822 WATER POLLUT.CN	8,202,912		15	
3823 CENTRAL TUMORRE	91,186		1	
3824 ALCOHOLISM TREAT	779,236			
3902 ESCHEAT SUSPENSE		2,682		
3905 HIGHWAYS SUSPENS	995,538			
3912 HOTEL MOTELTAX				
3913 INCOME TAXSUSPE				
3914 CHILD SUPPORTSE				
3927 INHERITANCE TAX-	152,138			

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
45,720				45,784	238	46,022
7,074,950	3,905,208	2,821,774	99,747	13,901,667	150,436	14,052,103
				3		3
				4		4
				0		0
2				2		2
				0	45,857	45,857
		230,768		230,768		230,768
				0	4	4
3,422,519				3,422,519	35,372	3,457,891
				197,176	22,100,225	22,297,401
	52,937		6,496,844	6,549,964	11,577	6,561,541
				0		0
5,850				5,850	35	5,885
1,517,359				1,517,359	27	1,517,386
				0		0
	812			576,401,842	76,544	576,478,386
17,917	36,412	15,369		73,877	5,882	79,759
				14,849,312		14,849,312
	(2,006)			(2,006)		(2,006)
				689,907		689,907
		6		299,998		299,998
		6		299,998		299,998
				78,434,968	17,344	78,452,312
				17,822,550	(17,344)	17,805,206
	77			77		77
				56,444		56,444
	18,000			33,912		33,912
	48,894			48,894		48,894
				50,000		50,000
				50,000		50,000
				1,719,335		1,719,335
				302,436		302,436
				733,096		733,096
		679		77,319,240		77,319,240
				50,000		50,000
	36,015			36,015		36,015
				0	1,168,370	1,168,370
	274,326			274,326		274,326
				8,202,927		8,202,927
				91,187		91,187
				779,236		779,236
				2,682		2,682
				995,538		995,538
				0	452,881	452,881
				0	(433,226)	(433,226)
				0	54,112	54,112
				152,138		152,138

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
04-7501 TAX COMMISSIO				
3949 CHILD SUPPORT				
7401 PUBLIC SCHOOLIN	104,100			
9324 FISH &GAME TRUS				
9336 CHILDRENS TRUST				
9338 RES CONSRANGE D	138,128			
9343 PERM BLDGFUND	6,536,538		15	
9345 ID AGIN CLASSRM				
04-7503 TAX APPEALS B				
1101 GENERAL ACCT				
05-0000 FINANCE DEPT				
1101 GENERAL ACCT	20			
1107 REVENUE SHARING	1			
1265 SALES TAX	1			
2226 FINANCE ADM		7,000	443,777	
3919 FINANCE SUSPENSE	(1)			
06-2006 DEPT OF INSUR				
1101 GENERAL ACCT	21,225,599			31,489
2225 INSURANCE ADM	111,297		963,821	
3805 INSURANCE REFUND	7,995,256			
3928 DEPT OFINSURANC				
9313 PUBL.EMP.RETIRE				
9329 ARSON FIREFRAUD	333,806		9,206	249
07-0000 LABOR & INDUS				
1101 GENERAL ACCT	166			
1106 INT AGBILL & RC		889		
1107 REVENUE SHARING	9			
1231 ELECTRICAL BOARD	7		273,253	
1233 STATE PLUMBINGB	9		42,719	
1265 SALES TAX	11			
1271 IDAHO BLDGCODE			2,930	
1366 DEPT OFLABOR FE				
3923 LABOR &IND SERV				
3930 WAGE ANDHOUR SU				
08-1001 AGRICULTURE D				
1101 GENERAL ACCT	135		22,180	
1107 REVENUE SHARING	7			
1203 AGRICULTURE INSP			64,140	50
1206 BEE INSPECTIONS			48	
1207 FRESH FRT& VEG				
1208 PUBLIC LIVESTOCK			2,600	
1209 SHEEP COMMISSION	108,852			
1210 COM FEED& FERTI			74,980	3,609
1211 PESTICIDE			196,690	10,980
1212 LIVESTOCK DISCN			1,035	
1213 DAIRY INDUS& IN			3,126	
1214 HONEY ADVERTISIN	4,323			

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
	410,780			410,780		410,780
				104,100		104,100
	72,851			72,851		72,851
	52,963			52,963		52,963
				138,128		138,128
				6,536,553		6,536,553
	4,506			4,506		4,506
				0		0
34				34		34
				0		0
				20		20
				1		1
				1		1
1,341,780		725		1,793,282	210	1,793,492
				(1)	8,981	8,980
				0		0
				21,257,088		21,257,088
1,034,761		7,737		2,117,616	7,805	2,125,421
				7,995,256		7,995,256
				0	3,743,976	3,743,976
				0	1,416,962	1,416,962
8,931		113		352,305	15,703	368,008
				0		0
				166		166
200		31		1,120	1,943	3,063
				9		9
916,333		5,190		1,194,783	725	1,195,508
413,285		226		456,239	640	456,879
				11		11
321,036		24		323,990	1,189	325,179
			177,251	177,251	601	177,852
				0	11,834	11,834
				0	63,580	63,580
				0		0
2,600		844		25,759	3,422	29,181
				7		7
613,115	5,000	3,132	45,618	731,055	10,850	741,905
14,002				14,050		14,050
5,145,519			25,154	5,170,673	498	5,171,171
150				2,750		2,750
				108,852		108,852
175,332				253,921		253,921
9,090		1,626	94,608	312,994	4,717	317,711
29,618		4,151	47,729	82,533	20,776	103,309
184,989			41,450	229,565		229,565
				4,323		4,323

STATE OF IDAHO
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FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
08-1001 AGRICULTURE				
1215 LIVESTOCK DEALER			5,000	
1216 EGG INSPECTION			1,940	
1258 PEST CONTROLDEF				
1265 SALES TAX	9			
1309 PLANT FEDERAL				
1310 WHEAT STATISTICS				
2110 FAMILY FARMASSI				
3926 AGRICULTURE SP				
9312 RURAL REHAB.ACCT				
09-1101 APPLE COMM				
2216 IDAHO APPLECOMM	116,397			
09-1102 BEAN COMM, ID				
1101 GENERAL ACCT	44			
1107 REVENUE SHARING	2			
1265 SALES TAX	3			
2217 IDA.BEAN.MKT&PRO	179,706			
09-1104 CHERRY COMM				
2215 CHERRY COMMACCT	20,602			
09-1105 DAIRY PRODUCT				
2214 IDA.DAIRY PROD.C	2,318,534			19
09-1106 POTATO COMMIS				
2229 IDA.POTATO COMM	4,203,955			8,062
09-1108 WHEAT COMMISS				
1226 IDAHO WHEATCOMM	724,452			
09-2008 ATHLETIC COMM				
1101 GENERAL ACCT	270		1,194	
09-2102 PHARMACY BOAR				
1227 ST. PHARMACYBOA		1,000	289,737	
3931 BD OFPHARMACY S				
09-2103 ACCOUNTANCY B				
1101 GENERAL ACCT	5			
1107 REVENUE SHARING				
1265 SALES TAX				
2247 ST.BOARD OFACCT			102,165	
09-2105 DENTISTRY BOA				
2249 IDA.ST.DENTAL BR			98,180	
09-2107 PROF ENG & SU				
2243 PROFESS. ENGINEE			146,158	4,565

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				5,000		5,000
44,787			34,035	80,762		80,762
15,711			12,585	28,296		28,296
				9		9
	14,250		57,500	71,750		71,750
		1,266	6,500	7,766	2,233	9,999
26,050	9,090			35,140	201	35,341
				0	14,288	14,288
				0	142,345	142,345
				0		0
		140		116,537	1,363	117,900
				0		0
				44		44
				2		2
				3		3
		1,006		180,712		180,712
				0		0
				20,602	35	20,637
				0		0
		41		2,318,594	3,593	2,322,187
				0		0
24,800		30		4,236,847	8,613	4,245,460
				0		0
				724,452	15,942	740,394
				0		0
				1,464		1,464
				0		0
9,923	1	13,011		313,672	102	313,774
				0	(3,266)	(3,266)
				0		0
				5		5
				0		0
				0		0
40,340		114		142,619	102	142,721
				0		0
7,601		22		105,803	982	106,785
				0		0
14,436		9		165,168	133	165,301

STATE OF IDAHO
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
09-2110 MEDICINE BOAR				
2239 ST.BRD.OF MEDICI			263,359	
09-2111 NURSING BOARD				
1101 GENERAL ACCT	6			
1107 REVENUE SHARING				
1265 SALES TAX				
2246 BOARD OFNURSING		1,250	101,262	7,825
09-2112 OCCUP.LICENSE				
2236 OCC. LICENSEBUR			334,419	12,918
2241 OPTOMETRY BOARD			5,670	
3915 OCC.LICENSE BUR.				
09-2114 PUB. WORKS CO				
2244 CONTRACT ST.LIC.			138,861	
09-2115 REAL ESTATE C				
1101 GENERAL ACCT	112			
1107 REVENUE SHARING	6			
1265 SALES TAX	7			
2237 IDA. REALEST.		1,723	661,297	220
3942 REAL ESTATEED S				
09-2116 PROF.GEOLOGI				
2252 REG.GEOLOGIST BO			15,750	473
09-2119 CERT.SHRTHND				
2211 CERT.SHRTHND REP			1,655	
09-3102 OUTFITTERS&GU				
2250 OUTFITTERS &GUI		2,165	170,475	5,350
3955 OUTFITTERS &GUI				
09-4102 BD OF VETERIN				
2234 BD. OFVET. MED.			19,440	
10-0000 CORRECTION				
1101 GENERAL ACCT				
1106 INT AGBILL & RC				
1222 PROBATION PAROLE				
1340 ON JOBTRAINING				
1363 JOB TRNGPARTNSH				
1365 PEN-LEP &LEPC				
10-2500 CORRECTION IN				
1101 GENERAL ACCT	781			
1107 REVENUE SHARING	43			
1265 SALES TAX	52			
2222 CORRECT IND-FARM				2,093
9331 CORR INDBETTERM	82			

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
4,092		2,120		269,571	640	270,211
				6		6
				0		0
				0		0
57,992		2,261		170,590	157	170,747
95,347				442,684	642	443,326
				5,670		5,670
(560)				(560)	47,169	46,609
		15		138,876	410	139,286
				112		112
				6		6
				7		7
19,887	50	6,662		689,839	157	689,996
				0	8,603	8,603
				16,223		16,223
2,700				4,355		4,355
2		54		178,046	3,200	181,246
				0	19,801	19,801
5,050		30		24,520		24,520
66				66	1,163	1,229
66,414	8,435	139		74,988	216,806	291,794
442,649				442,649		442,649
			63,821	63,821		63,821
			209,123	209,123		209,123
			73,785	73,785		73,785
				781		781
				43		43
				52		52
	5,974	543,910		551,977	2,655	554,632
	33	2,761,797		2,761,912	74,078	2,835,990

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
11-0000 LAWENFORCEME				
1101 GENERAL ACCT	2,980	22,000	1,005,381	
1106 INT AGBILL & RC				
1107 REVENUE SHARING	146			
1202 DOMESTIC VIOLENC				
1265 SALES TAX	176			
1360 PLANNING COMMISS				
2223 HIGHWAY DISTRIBU			384	
2245 ST.BRAND INSPECT				
2248 IDAHO HORSERACI				
2264 LAW ENFORCEMENT				
2272 PEACE OFFICERST				
2273 DRUG ENFDONATIO		11,193		
2275 "ILETS"				
2306 55 MPHCOMPLIANC				
2309 ID WEIGH& INSPE				
3817 ABANDONED VEHICL				
3821 CO-OP WELFARE				
3910 LIQUOR LAWENFOR				
11-1103 STATE BRAND I				
1209 SHEEP COMMISSION				
1212 LIVESTOCK DISCN				
2245 ST.BRAND INSPECT				
3801 UNCLAIM. ANIMAL				
3920 BRAND SUSPENSE				
9319 BRAND RECORDING				
11-2108 HORSE RACING				
2248 IDAHO HORSERACI	136,957	6,125	75,218	
2254 TRACK DISTRIBUTI	45,901			
2255 BREED DISTRIBUTI	45,901			
2258 ID CENTENNIALFU	38,076			
3901 HORSE RACINGSUS				
7401 PUBLIC SCHOOLIN	138,041		2,700	
12-0500 ST BD EDUCATI				
1101 GENERAL ACCT				
1314 ECONOMIC SECACT				
1327 ST. STDNTINC GR				
1385 CONG TEACHERSSC				
9327 PL FOWLERMEM SC				
12-2000 DEAF & BLIND				
1106 INT AGBILL & RC				
1346 D &B PUB.LAW 89				
3947 D&BCONTRIB TRUST				
12-3000 VOCATIONAL ED				
1330 VOCATIONAL ED.AC				
1341 VOC.ED.ADV.COUNC				
1342 ST OCCUPINF COR				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
20		3,903		1,034,284	28,597	1,062,881
40,507			2,767	43,274	100	43,374
				146		146
				0	265	265
				176		176
			920,795	920,795	5,836	926,631
				384		384
				0	3,561	3,561
		4		4	2,375	2,379
2,260		17,853		20,113	100,723	120,836
		499	282	781	1,114	1,895
				11,193	47,908	59,101
189,056				189,056		189,056
			506,081	506,081		506,081
			757,987	757,987	18	758,005
				0	1	1
	475			475		475
				0	6,750	6,750
37,674				37,674		37,674
264,197				264,197		264,197
1,252,196				1,252,196	1,212	1,253,408
		26,583		26,583		26,583
				0	1,376,758	1,376,758
				0	(161,190)	(161,190)
9,137	19			227,456		227,456
				45,901		45,901
				45,901		45,901
				38,076		38,076
				0	91	91
				140,741		140,741
				0		0
			58,127	58,127		58,127
			243,409	243,409	1,967	245,376
			41,363	41,363		41,363
	5,949			5,949		5,949
9,532		301		9,833	6,291	16,124
		153	146,296	146,449		146,449
	6,399			6,399		6,399
			3,895,000	3,895,000		3,895,000
			93,000	93,000	14	93,014
			16,796	16,796		16,796

STATE OF IDAHO
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
12-3500 E.ID. VO-TECH				
2256 IDA.FALLS AREAV				
12-5010 BOISE ST. UNI				
1106 INT AGBILL & RC				
1299 INST. MAINT.FEE				
12-5020 IDAHO ST. UNI				
1106 INT AGBILL & RC				
1299 INST. MAINT.FEE				
12-5050 LEWIS-CLARK C				
1106 INT AGBILL & RC				
1299 INST. MAINT.FEE				
1932 L&C PYRLLCL FUN				
12-5550 ID REGION DEN				
1106 INT AGBILL & RC				
12-5560 BRD OF ED-SP				
1101 GENERAL ACCT				
12-5570 PUBLICBROADC				
1101 GENERAL ACCT				
1292 PBS PUBLICSUPPO				
1386 PBS FED./GRANTF				
12-6000 IDAHO STATE L				
1101 GENERAL ACCT	168			
1106 INT AGBILL & RC		1,037		
1107 REVENUE SHARING	9			
1225 ACCESS PROJPUB				
1265 SALES TAX	11			
1339 LIBRARY SERVICE				
12-6500 HISTORICAL SO				
1101 GENERAL ACCT	3,022			
1107 REVENUE SHARING	169			
1265 SALES TAX	203			
1375 HISTORICAL PRESE				
9304 ST.HIST.SOCIETY	135		23	
12-7000 VOCATIONAL RE				
1106 INT AGBILL & RC				
1334 VOCATIONAL REHAB				
13-4001 PUBLICHLTH D				
3820 PUB.HEALTH TRUST			87,359	
9326 JNT EXERPOWERS				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				0	2,323,826	2,323,826
2,402,597				2,402,597		2,402,597
3,296,414				3,296,414		3,296,414
1,598,054				1,598,054		1,598,054
2,418,568				2,418,568		2,418,568
505,268				505,268		505,268
650,991				650,991		650,991
				0	2,348,660	2,348,660
34,580				34,580		34,580
				0	1,267	1,267
				0		0
119,083	840,628	235	138	960,084	67	960,151
			1,164,525	1,164,525		1,164,525
				168		168
1,638	462	4,591		7,728	876	8,604
				9		9
	28,950			28,950		28,950
				11		11
	55,600		967,770	1,023,370	243	1,023,613
				3,022		3,022
				169		169
				203		203
			338,889	338,889	6,629	345,518
70,200	85,152	41,216		196,726	3,427	200,153
3,206		222	165,790	169,218	74,077	243,295
			5,079,430	5,079,430		5,079,430
96,576	383,221	481	1,112,793	1,680,430	(104,300)	1,576,130
				0	112,000	112,000

STATE OF IDAHO
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AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
13-4002 HEALTH DISTRI				
3820 PUB.HEALTH TRUST				
9326 JNT EXERPOWERS				
13-4003 HEALTH DISTRI				
3820 PUB.HEALTH TRUST		2	1,965	
3821 CO-OP WELFARE				
9326 JNT EXERPOWERS				
13-4004 HEALTH DISTRI				
1101 GENERAL ACCT	8			
1107 REVENUE SHARING				
1265 SALES TAX				
3820 PUB.HEALTH TRUST				
9326 JNT EXERPOWERS				
13-4005 HEALTH DISTRI				
3820 PUB.HEALTH TRUST			53,426	
9326 JNT EXERPOWERS				
13-4006 HEALTH DISTRI				
3820 PUB.HEALTH TRUST				
3821 CO-OP WELFARE				
9326 JNT EXERPOWERS				
13-4007 HEALTH DISTRI				
3820 PUB.HEALTH TRUST			19,437	
9326 JNT EXERPOWERS				
13-6001 HEALTH & WELF				
1101 GENERAL ACCT	158			
1107 REVENUE SHARING	8			
1265 SALES TAX	10			
2268 EMERGENCY MEDSE				
2271 MEDICAL ASSISTAN				
3821 CO-OP WELFARE	446	30,950		20,898
3822 WATER POLLUT.CN				
3824 ALCOHOLISM TREAT				
3825 HAZARD WASTEMON			551,752	
3830 AGRI SMOKEMANAG				
3949 CHILD SUPPORTSU	35			
9328 HEALTH WELFARET				
9334 HAZARDOUS WASTE		17,500		
9336 CHILDRENS TRUST				
9344 CNTY MDINDIGNCY				
14-0403 EMPLOYMENTDE				
1331 C.E.T.A.				
1342 ST OCCUPINF COR				
3949 CHILD SUPPORTSU				
4301 EMPLOY.SEC.AGY.A				
4302 EMP.SEC-ADM &RE				(223,936)

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
80,887	16,579	26	879,039	976,531	(88,104)	888,427
				0	94,934	94,934
82,228	5,626	20	924,025	1,013,866	65,975	1,079,841
	1,500			1,500		1,500
				0	(46,431)	(46,431)
				8		8
				0		0
				0		0
655,860	202,485	68,829	1,828,736	2,755,910	25,161	2,781,071
				0	78,604	78,604
28,368	54,591	235	1,065,923	1,202,543	(95,914)	1,106,629
				0	100,000	100,000
88,939	785,009	(149)	1,167,436	2,041,235	(14,944)	2,026,291
	7,782			7,782		7,782
				0	55,368	55,368
518,478	4,642	833	1,043,136	1,586,526	37,140	1,623,666
				0	10,000	10,000
				158		158
				8		8
				10		10
	40			40		40
	1,251			1,251		1,251
	12,739,303	10,004	132,417,895	145,219,496	1,323,481	146,542,977
		103		103	19,860	19,963
	6			6	35	41
				551,752	500	552,252
	9,341			9,341		9,341
	7,258,133			7,258,168		7,258,168
	526,217			526,217		526,217
				17,500		17,500
	3,732			3,732		3,732
	602,628			602,628		602,628
			83,616	83,616		83,616
			219,304	219,304		219,304
	376,359			376,359		376,359
	149	2,035	332,425,514	32,427,698	1,308,692	33,736,390
	107,400			(116,536)		(116,536)

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
14-0403 EMPLOYMENT				
9201 EMP.SEC-CLEARING				
9202 EMP.SEC-BENEFIT				
15-2109 INDUST.COMMI				
1101 GENERAL ACCT	554			
1107 REVENUE SHARING	31			
1265 SALES TAX	37			
2213 CRIME VICTIMSCO		2,421		
3911 INDUSTRIAL COMM.				
9302 INDUSTRIAL ADMIN	2,399,660			130,143
9303 INDUS.SPECIAL IN	1,008,493			
16-3101 FISH&GAMECOM				
1101 GENERAL ACCT	4,112			
1107 REVENUE SHARING	231			
1265 SALES TAX	277			
2206 FISH &GAME ACCT	156		14,785,919	128
3904 FISH &GAME SUSP				
3940 FISH &GAME SUSP				
3946 F&G CNTRLHUNT S				
9324 FISH &GAME TRUS			240,070	
17-2503 LAVAHOT SPRI				
1101 GENERAL ACCT	17,870			
1107 REVENUE SHARING	1,003			
1253 LAVA HOTSPRINGS	287			
1265 SALES TAX	1,204			
3918 LAVA HOTSPRING	28			
17-3005 PARKS& RECR				
1101 GENERAL ACCT	25,900			
1107 REVENUE SHARING	1,455			
1236 STATE VESSELACC			409,984	
1246 CROSS COUNTRYSK			11,432	
1247 REC CAPIMPROV A				
1249 PARKS &RECREATI			100,570	290
1252 PARK DONATION				
1260 OFFROAD MTRVEHI				
1261 STATE SNOWMOBILE			156,115	
1262 MOTORBIKE RECREA			86	
1265 SALES TAX	1,746			
1271 IDAHO BLDGCODE				
1290 PARKS &REC REVO				
1291 REC VEHICLEFEE				
1355 PARKS FEDACCT				4,335
1357 YOUTH CONSCORP				
1370 COAST GUA.BOATS				
1390 FED PASSTHRU AC				
1391 FED SURCHARGE A				
3936 PARKS &REC SUSP			1,275	
9321 HARRIMAN STATEP				20,736

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
			87,336,977	87,336,977		87,336,977
			81,605,089	81,605,089	5,666,144	87,271,233
				554		554
				31		31
				37		37
				2,421		2,421
				0	12,544	12,544
140,026	1,522	18,238		2,689,589	27,801	2,717,390
				1,008,493		1,008,493
				4,112		4,112
				231		231
				277		277
60	879,104	128,126	7,064,596	22,858,089	182,334	23,040,423
				0	56,332	56,332
				0	8,164	8,164
				0	693,186	693,186
	(63,226)			176,844	1,827,882	2,004,726
				17,870		17,870
				1,003		1,003
401,292	45,303	17,318		464,200	343	464,543
				1,204		1,204
				28	19,699	19,727
				25,900		25,900
				1,455		1,455
				409,984		409,984
		151		11,583	19	11,602
			42,958	42,958	10,107	53,065
573,935	166,889	2,118	18,659	862,461	2,003	864,464
	2,656			2,656		2,656
		43		43	496	539
				156,115		156,115
8,019				8,105		8,105
				1,746		1,746
912				912		912
1,318		9,769		11,087		11,087
				0	40	40
			215,627	219,962		219,962
			70	70		70
			279,412	279,412	1,055	280,467
			496,980	496,980		496,980
			265,710	265,710		265,710
37				1,312	6,551	7,863
11,939	5,536	12		38,223	23,040	61,263

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
18-0000 LANDSDEPT				
1101 GENERAL ACCT	644			1,863
1106 INT AGBILL & RC				
1107 REVENUE SHARING	36			
1248 SCALING PRACTICE	141,933		4,545	
1254 FOREST RANGEPRO				
1255 LAND COMMRSSCAL				
1256 FOREST MANAGEMEN				
1257 TIMBER FIREDEFI				
1265 SALES TAX	43			
1277 U.S. CLARKEMCNA				
1278 DREDGE &PLACER				
1279 SURFACE MININGR				
1280 PILGRIM COVEWAT				
1281 SOIL EROSIONCON				
1282 INSECT DISEASEC				
1283 SITE RESTORATION				
1284 CLEARWATER POTL				
1285 SO IDAHOTPA				
1378 LANDS FEDERALAC				
2205 STATE HIGHWAY				41,946
2206 FISH &GAME ACCT				1,353
2253 OIL &GAS CONSV.				
3804 FOREST PRODUCTT				
3821 CO-OP WELFARE				
3906 LAND COMMR.SUSPE				
3943 SLASH HOLDBACKA				
6401 PUBLIC SCHOOLEN				
6501 CHARITABLE INSTS				
6502 NORMAL SCHOOL				
6503 PENITENTIARY				
6504 SCHOOL OFSCIENC				
6505 STATE HOSPITALS				
6601 AGRICULTURAL COL				
6701 UNIVERSITY OFID				
7401 PUBLIC SCHOOLIN				286,396
7501 PENITENTIARY INC				25,677
7509 ST.HOSP.S.INCOME				34,655
7511 UNIV.OF IDAHOIN				28,289
7512 AGRI.COLLEGE INC				29,317
7513 SCH.OF SCIENCEI				8,256
7514 NORMAL SCHOOLIN				44,818
7515 CHARTBL.INSTS IN				30,836
9304 ST.HIST.SOCIETY				22
9310 PUBLIC BUILDING				6,384
9321 HARRIMAN STATEP				
9339 10% GRAZINGLEAS				
9340 10% RECREATIONL				
9341 10% TIMBERLEASE				(98,919)
9343 PERM BLDGFUND				22,780

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
22,426	99,735	18		124,686	44,187	168,873
	6,596	749		7,345	2,328	9,673
				36		36
840		705		148,023	405	148,428
				0	12	12
				0	406,460	406,460
				0	713,213	713,213
				0	15,013	15,013
				43		43
				0	163,512	163,512
				0	15,416	15,416
				0	9,200	9,200
				0	2,990	2,990
				0	76,279	76,279
				0	174,185	174,185
				0	86,777	86,777
				0	696,254	696,254
				0	126,899	126,899
			281,341	281,341		281,341
				41,946	39,403	81,349
				1,353	57,858	59,211
		99		99		99
				0	36	36
				0		0
				0	2,656,795	2,656,795
				0	1,211,625	1,211,625
				0	5,454,107	5,454,107
				0	310,796	310,796
				0	367,640	367,640
				0	289,501	289,501
				0	616,241	616,241
				0	126,885	126,885
				0	334,779	334,779
				0	325,536	325,536
	1,295,621			1,582,017		1,582,017
	12,806			38,483		38,483
	130,803			165,458		165,458
	22,382			50,671		50,671
	40,130			69,447		69,447
	33,624			41,880		41,880
	123,747			168,565		168,565
	28,151			58,987		58,987
	3,850			3,872	250	4,122
	1,331			7,715	23,370	31,085
	1,967			1,967		1,967
	83,464			83,464		83,464
	64,689			64,689		64,689
				(98,919)	665,755	566,836
	165			22,945	34,029	56,974

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
19-3002 WATERRESOURC				
1101 GENERAL ACCT	138		78,737	
1107 REVENUE SHARING	7			
1238 WATER ADMINISTRA			13,757	
1239 WATERMASTER SERV				
1265 SALES TAX	9			
1302 FEDERAL WATERAC				
1320 NATL FLOODINSUR				
1332 CORP OFENGINEER				
1338 STATE RIVERBASI				
1359 NAT WATERUSE DA				
1392 FEDERAL ENERGYF			51,100	
3827 REVOLV FNDBOND				
3909 WATER RESOURCES				
3945 WATER MANAGEMENT				6,752
9322 IDA WATERRES BD				32,601
9332 WATER RES-WARNER				
9335 AMOCO BELRIDGER				1,236
9337 WATER RESADJUDI			687	
9351 TITLE UNKNOWN				
9352 STRIPPER OIL				
9353 WTR RIGHTENFORC				
9354 NAT'L HELIUM				
20-0000 IDAHOTRANSP.				
1101 GENERAL ACCT	11,302		3	
1107 REVENUE SHARING	634			
1232 PUB UTILCOMM				
1243 DRIVERS TRAINING			817,169	
1249 PARKS &RECREATI			38,375	
1265 SALES TAX	761			
2205 STATE HIGHWAY	2,616		307,927	
2221 AERONAUTICS	(117)		91,055	
2223 HIGHWAY DISTRIBU	129,764		25,742,975	
2268 EMERGENCY MEDSE				
2274 HAZARD WSTETRAN			134,882	
2308 IDAHO TRAFFICCO				
3817 ABANDONED VEHICL				
3825 HAZARD WASTEMON				
3903 MOTOR CARRIERSU				
3922 TRANSPORT GOVSU				
3932 MOTOR VEHICLESU				
3954 FEDERAL HIGHWAY				
9349 ID CENTENNIALCM				
22-0303 ATTORNEYGENE				
1101 GENERAL ACCT				
1106 INT AGBILL & RC				
1221 FEDERAL TRNGGRA				
3939 ATT.GEN.SUSP				
9342 SLVR VLYNAT RES				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
				78,875	(100)	78,775
				7		7
206,660		3,733		224,150	551	224,701
150,736				150,736		150,736
				9		9
300		400		700		700
			19,740	19,740		19,740
68,274			171,284	239,558	10,370	249,928
5,037				5,037		5,037
22,728				22,728	52,453	75,181
33,049			1,975,134	2,059,283	2,113	2,061,396
15,290				15,290		15,290
1,804			4,407	6,211	6,626	12,837
				6,752	10,360	17,112
200				32,801	150,901	183,702
				0	69,497	69,497
2				1,238	4,924	6,162
5,662				6,349		6,349
			199,849	199,849		199,849
			3,398,141	3,398,141		3,398,141
4,800				4,800		4,800
			15,783	15,783		15,783
220	133			11,658		11,658
				634		634
129,136				129,156		129,156
				817,169		817,169
				38,375		38,375
				761		761
2,517,789	462,398	330,657	87,477,464	91,098,851	656,540	91,755,391
	96,731	7,770	1,244,998	1,440,437	2,107	1,442,544
529,409			(572)	26,401,576		26,401,576
26,631				26,631		26,631
				134,882		134,882
			950,951	950,951		950,951
				0	5,720	5,720
				0		0
9,612				9,612	1,141,619	1,151,231
				0	(93,416)	(93,416)
				0	(8,005)	(8,005)
			(1,084,655)	(1,084,655)		(1,084,655)
61,633				61,633		61,633
				0	(1,817)	(1,817)
1,388,458				1,388,458	10,486	1,398,944
			9,943	9,943	277	10,220
				0	213,359	213,359
				0	900,000	900,000

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
23-0305 TREASURER,ST				
1101 GENERAL ACCT				14,330,609
1106 INT AGBILL & RC				
3803 WATER RESOURCER				22,389
3819 NAT.FOREST RESER				
3950 COUNTY RECEIPTS				
6401 PUBLIC SCHOOLEN				
7401 PUBLIC SCHOOLIN				15,906,368
8101 WTR.POL.CNTL.BND				303
9302 INDUSTRIAL ADMIN				280,678
9303 INDUS.SPECIAL IN				55,399
9304 ST.HIST.SOCIETY				13,102
9306 PUB.EMPLOYEES RE				15,657
9307 LIQUOR CONTROL				95,250
9308 STATE INSURANCE				47,067
9311 RETAINED RISKAC				305,066
9312 RURAL REHAB.ACCT				1,934
9313 PUBL.EMP.RETIRE				66,279
9314 SUPPLE RETIREMEN				11,847
9315 GROUP INSURANCE				1,046,011
9316 TREAS SUSPENSE				
9317 PUB.SCHOOL INCS				
9318 POOLED INTEREST				2,091
9319 BRAND RECORDING				12,323
9320 SCHOOL DISTRICT				88
9321 HARRIMAN STATEP				41,230
9323 WATER RESCONS D				810
9324 FISH &GAME TRUS				93,620
9325 LAVA HOTSP CAP				1,167
9326 JNT EXERPOWERS				6,383,454
9327 PL FOWLERMEM SC				161
9328 HEALTH WELFARET				27,073
9329 ARSON FIREFRAUD				34,176
9330 CATAS. HEALTHCA				208,328
9331 CORR INDBETTERM				6,131
9332 WATER RES-WARNER				3,803
9334 HAZARDOUS WASTE				1,959
9335 AMOCO BELRIDGER				3,917
9336 CHILDRENS TRUST				2,199
9337 WATER RESADJUDI				22,702
9338 RES CONSRANGE D				3,599
9339 10% GRAZINGLEAS				8,825
9340 10% RECREATIONL				16,747
9341 10% TIMBERLEASE				56,713
9342 SLVR VLYNAT RES				25,800
9345 ID AGIN CLASSRM				61
9350 EXXON DISTRIB				583,515
9351 DIAMOND SHAMROCK				8,647
9352 STRIPPER OIL				133,497
9354 NAT'L HELIUM				569

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
	105			14,330,714	140,000,000	154,330,714
209,724				209,724	5	209,729
				22,389		22,389
				0	8,273,479	8,273,479
				0	(193,294)	(193,294)
				0	475,394,404	475,394,404
				15,906,368	1,330,192	17,236,560
				303		303
				280,678	14,805,241	15,085,919
				55,399	4,345,987	4,401,386
				13,102		13,102
				15,657		15,657
				95,250		95,250
				47,067		47,067
				305,066	2,538,000	2,843,066
				1,934		1,934
				66,279		66,279
				11,847	91,000	102,847
				1,046,011	25,295,471	26,341,482
				0	593,323	593,323
				0	19,739,321	19,739,321
				2,091		2,091
				12,323		12,323
				88		88
				41,230	360,000	401,230
				810		810
				93,620	747,141	840,761
				1,167	21,000	22,167
				6,383,454	239,178,398	245,561,852
				161		161
				27,073		27,073
				34,176		34,176
				208,328		208,328
				6,131		6,131
				3,803		3,803
				1,959		1,959
				3,917		3,917
				2,199		2,199
				22,702		22,702
				3,599		3,599
				8,825		8,825
				16,747		16,747
				56,713		56,713
				25,800		25,800
				61		61
				583,515		583,515
				8,647		8,647
				133,497		133,497
				569		569

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
24-0306 IDAHOSTATE A				
1101 GENERAL ACCT	39			
1106 INT AGBILL & RC			314	
1107 REVENUE SHARING	2			
1265 SALES TAX	2			
3806 US SAVINGBOND T				
3934 PAYROLL REVOLVIN				
24-0311 ADMIN.SOC.SEC				
3807 SOCIAL SECURITY				9,423
25-0304 SECOF STATE				
1101 GENERAL ACCT	54		253,412	
1107 REVENUE SHARING	3			
1265 SALES TAX	3			
3929 SEC OFSTATE SP	11			
25-8003 ARTSCOMM				
1101 GENERAL ACCT	11			
1106 INT AGBILL & RC				
1107 REVENUE SHARING				
1265 SALES TAX				
1369 IDA.COMM.ARTS. &				
26-0307 SUPTPUBLIC I				
1101 GENERAL ACCT	72		1,552	
1106 INT AGBILL & RC				
1107 REVENUE SHARING	4			
1230 MECC				
1240 PROF PRACTICESC			134,119	
1243 DRIVERS TRAINING			210	
1244 COMMODITY DIST				
1265 SALES TAX	4			
1275 SEPARS				
1317 INDIAN ED				
1318 ELE SECED ACCT			276	
1323 FOOD SERVICE				
1328 BLOCK GRANT-ED				
1353 ASSOC FORHUMANI				
3925 DEPT OFEDUCATIO	7			
51-2003 PUBLICUTILIT				
1101 GENERAL ACCT	85			
1107 REVENUE SHARING	4			
1232 PUB UTILCOMM	270			
1265 SALES TAX	5			
3907 PUC SUSPENSE				
72-0102 HOUSE				
1103 HOUSE				

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
9				48		48
2,002,645		2,241		2,005,200	1,315	2,006,515
				2		2
				2		2
				0	315,120	315,120
				0	25,971,441	25,971,441
				9,423	53,673,872	53,683,295
667,540		4,785		925,791	28,060	953,851
				3		3
				3		3
				11	14,301	14,312
				11		11
	19,360	3,199	14,561	37,120	10,095	47,215
				0		0
				0		0
			450,028	450,028	272	450,300
6,500	1	1,744		9,869	647	10,516
43,097			115,326	158,423	13,767	172,190
				4		4
1,870				1,870	10,497	12,367
832				134,951		134,951
				210	44,257	44,467
				0	476,215	476,215
				4		4
387,519				387,519		387,519
			220,526	220,526		220,526
			20,083,215	20,083,491	64,049	20,147,540
			14,414,710	14,414,710	648	14,415,358
			2,168,747	2,168,747		2,168,747
	956		34,257	35,213		35,213
				7	(28)	(21)
				85		85
				4		4
2,047,632		7,756		2,055,658	534	2,056,192
				5		5
				0	16,175	16,175
		471	379	850	188	1,038

STATE OF IDAHO
SUMMARY OF RECEIPTS - ALL FUNDS
FOR THE YEAR ENDED JUNE 30, 1987

AGENCY FUND NO.	TAXES	FINES AND FORFEITURES	LICENSES AND PERMITS	INTEREST AND PENALTIES
73-0000 LEGISLATIVEC				
1101 GENERAL ACCT	971			
1106 INT AGBILL & RC				
1107 REVENUE SHARING	54			
1265 SALES TAX	65			
74-0000 JOINTFINANCE				
1106 INT AGBILL & RC				
81-0000 JUDICIALBRAN				
1101 GENERAL ACCT		900		
1106 INT AGBILL & RC				
9301 JUDGES RETIREMEN				
GRAND TOTAL	$827,610,802	$3,402,759	$71,815,095	$48,506,803

PLUS: RECEIPTS AND TRANSFERS INTO ROTARY ACCOUNTS
OTHER TRANSFERS INTO ACCOUNTS, NOT SHOWN ABOVE

STATEWIDE TOTAL RECEIPTS AND TRANSFERS INTO FOR FISCAL YEAR 1987

FUND BALANCE 06/30/86

TOTAL AVAILABLE STATEWIDE

FEES AND SALES OF SERVICES	MISCELLANEOUS REVENUES	SALE OF GOODS	INTERGOVERNMENT RECEIPTS	TOTAL REVENUE RECEIPTS	TOTAL NON-REVENUE RECEIPTS	TOTAL
		14		985	131	1,116
		34,882		34,882		34,882
				54		54
				65		65
447,793		16		447,809	187	447,996
22,864				23,764		23,764
947		70,881		71,828	5,555	77,383
3,725				3,725	303,178	306,903
$91,458,853	$36,733,702	$48,801,316	$524,403,805	$1,652,733,135	$1,288,907,526	$2,941,640,661

	37,629,535
	1,161,115,549
	4,140,385,745
	204,625,406
	$4,345,011,151

STATE OF IDAHO
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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
00-8012 CATASTROPH HLTH CARE						
9330 CATAS. HEALTH CARE		$80,123		$3,316,153		$3,396,276
AGENCY TOTALS ***		80,123		3,316,153		3,396,276
01-0200 FINANCIAL MANAGEMENT						
1101 GENERAL ACCT	$745,300	138,842				884,142
1106 INT AG BILL & RCPT	26,384	18,723	$3,224			48,331
1217 INDIRECT RECOVERY				12,100		12,100
1306 ST PLAN & COMM DEV	10,370	469				10,839
1331 C.E.T.A.	1,450					1,450
AGENCY TOTALS ***	783,504	158,034	3,224	12,100		956,862
01-0301 GOVERNORS OFFICE						
1101 GENERAL ACCT	428,734	253,992	1,661			684,387
1273 SWAN FALLS AGREEMENT		36,585				36,585
1331 C.E.T.A.	64,809	31,492	4,712	4,320		105,333
1352 FED PROGRAM ADMIN	34,280	99,870		954,140		1,088,290
2290 BICENT. CONSTITUTION		2,315				2,315
9349 IDAHO CENTENNIAL COM	67,438	172,866	1,648	9,400		251,352
AGENCY TOTALS ***	595,261	597,120	8,021	967,860		2,168,262
01-0302 GOV. EL TRANS ACCT						
1101 GENERAL ACCT	12,606	2,394				15,000
AGENCY TOTALS ***	12,606	2,394				15,000
01-0304 NW POWR PLAN COUNCIL						
1379 NORTHWEST POWER	411,364	128,740	275			540,379
AGENCY TOTALS ***	411,364	128,740	275			540,379
01-0402 RETIREMENT SYSTEM						
9306 PUB.EMPLOYEES RETIRE	848,632	425,976	28,384			1,302,992
9313 PUBL.EMP.RETIRE SP.				200,163,708		200,163,708
9314 SUPPLE RETIREMENT				15,385		15,385
AGENCY TOTALS ***	848,632	425,976	28,384	200,179,093		201,482,085
01-2101 INVESTMENT BOARD						
1101 GENERAL ACCT	136,993	69,936	2,299			209,228
1106 INT AG BILL & RCPT	41,448	5,989	300			47,737

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
01-2101 INVESTMENT BOARD						
6501 CHARITABLE INSTS				297,000		297,000
6502 NORMAL SCHOOL				368,000		368,000
6503 PENITENTIARY				265,000		265,000
6504 SCHOOL OF SCIENCE				541,000		541,000
6505 STATE HOSPITAL SOUTH				138,000		138,000
6601 AGRICULTURAL COLLEGE				300,000		300,000
6701 UNIVERSITY OF IDAHO				320,000		320,000
AGENCY TOTALS ***	178,441	75,925	2,599	2,229,000		2,485,965
01-2501 LIQUOR DISPENSARY						
9307 LIQUOR CONTROL	3,416,586	25,414,109	202,060	3,999,762		33,032,517
AGENCY TOTALS ***	3,416,586	25,414,109	202,060	3,999,762		33,032,517
01-2502 INSURANCE FUND,STATE						
9308 STATE INSURANCE	1,349,237	8,882,591	152,501	32,180,796		42,565,125
AGENCY TOTALS ***	1,349,237	8,882,591	152,501	32,180,796		42,565,125
01-6003 ID. OFFICE ON AGING						
1101 GENERAL ACCT	98,200	67,311		807,670		973,181
1373 OFFICE ON AGING	294,644	165,022	1,008	3,812,480		4,273,154
AGENCY TOTALS ***	392,844	232,333	1,008	4,620,150		5,246,335
01-6004 HUMAN RIGHTS COMM						
1101 GENERAL ACCT	126,600	70,196				196,796
1362 HUMAN RIGHTS-FED.	63,463	28,520	5,352			97,335
AGENCY TOTALS ***	190,063	98,716	5,352			294,131
01-6005 BLIND COMMISSION						
1101 GENERAL ACCT	349,531	60,004	24,912	206,984		641,431
1106 INT AG BILL & RCPT		1,262		16,345		17,607
1223 RANDOLPH SHEPPARD	20,159	37,815		34,662		92,636
1368 IDA.COMM.FOR BLIND	324,190	183,271	38,903	305,743		852,107
AGENCY TOTALS ***	693,880	282,352	63,815	563,734		1,603,781
01-7001 MILITARY DIVISION						
1101 GENERAL ACCT	865,693	624,739	18,961	825		1,510,218
1106 INT AG BILL & RCPT		5,807	4,139			9,946
1201 DISASTER EMERGENCY			778			778

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
01-7001 MILITARY DIVISION						
1263 ADJ.GENERAL RECEIPTS	21,972	337,252	739,000			1,098,224
1269 DISASTER SERVICES	405,671	185,115	10,517			601,303
1274 GOV EMERGENCY ACCT	129	16,204				16,333
1307 CIVIL DEF FED CONTRI				324,560		324,560
1324 FED/STATE CONTRACT	2,267,007	1,639,680	10,142			3,916,829
1325 FED INDIRECT COST	1,444	30,988				32,432
AGENCY TOTALS ***	3,561,916	2,839,785	783,537	325,385		7,510,623
01-9001 DISABILITY DETERM						
1333 FED.DISABIL.DETERMIN	1,305,556	436,340	21,451	563,303		2,326,650
AGENCY TOTALS ***	1,305,556	436,340	21,451	563,303		2,326,650
02-0000 DEPT OF COMMERCE						
1101 GENERAL ACCT	369,452	198,891	9,411			577,754
2212 IDA TRVL & CONVENT.	167,857	775,347	3,923	758,337		1,705,464
2219 IDA DEV & PUBLICITY	21,503	77,678				99,181
2305 ECONOM & COMM AFFAIR	195,921	84,656	8,190	4,781,248		5,070,015
AGENCY TOTALS ***	754,733	1,136,572	21,524	5,539,585		7,452,414
03-0000 ADMINISTRATION DEPT						
1101 GENERAL ACCT	466,641	190,559	16,502	1,231,400		1,905,102
1106 INT AG BILL & RCPT	2,449,238	4,467,849	445,739	6,610,443		13,973,269
2201 PERMANENT BLDG ACCT						
3941 ADM-VENDOR SUSPENSE				46,734		46,734
9303 INDUS.SPECIAL INDEMN		204,209		383,139		587,348
9305 SURPLUS PRPTY AGENCY	130,983	79,757	385			211,125
9310 PUBLIC BUILDING			32,621			32,621
9311 RETAINED RISK ACCT	169,591	82,625	8,398	3,111,528		3,372,142
9315 GROUP INSURANCE ACCT	129,522	86,519	2,076	22,053,914		22,272,031
9343 PERMANENT BLDG FUND	487,669	178,141	13,985,100			14,650,910
AGENCY TOTALS ***	3,833,644	5,289,659	14,490,821	33,437,158		57,051,282
03-0401 PERSONNEL COMM.						
1106 INT AG BILL & RCPT		10,556				10,556
1268 PERSONNEL COMMISSION	1,063,500	291,884	13,896			1,369,280
AGENCY TOTALS ***	1,063,500	302,440	13,896			1,379,836
04-7501 TAX COMMISSION,STATE						
1101 GENERAL ACCT	7,262,794	2,357,811	520,928	3,186,669		13,328,202
1106 INT AG BILL & RCPT		27,551	8,524			36,075
1107 REVENUE SHARING				14,812,819		14,812,819

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04-7501 TAX COMMISSION,STATE						
1235 US OLYMPICS		3,547		5,071		8,618
1264 ST INCOME TAX REFUND		75,310,082				75,310,082
1265 SALES TAX				17,775,382		17,775,382
1266 NON-GAME ADM COST		2,780				2,780
1276 MULTI ST TAX COMPAC		88,552				88,552
2212 IDA TRVL & CONVENT.	7,371	9,141				16,512
2262 SPEC FUEL REFUND						
2265 MOTOR FUELS REFUND						
2273 DRUG ENF DONATION		2,046				2,046
3818 ABANDON PROPTY.TRUST	96,553	223,335	4,665			324,553
3902 ESCHEAT SUSPENSE		34,526				34,526
3905 HIGHWAYS SUSPENSE	553,969	282,916	27,770			864,655
3912 HOTEL MOTEL TAX SUSP	996	1,091		450,682		452,769
3913 INCOME TAX SUSPENSE		5,875				5,875
3914 CHILD SUPPORT SETOFF		15,071				15,071
3927 INHERITANCE TAX-REFN				139,184		139,184
9336 CHILDRENS TRUST		2,909				2,909
AGENCY TOTALS ***	7,921,683	78,367,233	561,887	36,369,807		123,220,610
04-7503 TAX APPEALS BOARD						
1101 GENERAL ACCT	31,175	8,195				39,370
AGENCY TOTALS ***	31,175	8,195				39,370
05-0000 FINANCE DEPT						
2226 FINANCE ADM	1,048,082	234,058	29,832			1,311,972
3919 FINANCE SUSPENSE		8,992				8,992
AGENCY TOTALS ***	1,048,082	243,050	29,832			1,320,964
06-2006 DEPT OF INSURANCE						
1272 TITLE INSURANCE		1,477				1,477
2225 INSURANCE ADM	796,207	789,086	43,841			1,629,134
3928 DEPT OF INSURANCE SP		3,744,387				3,744,387
9329 ARSON FIRE FRAUD	219,799	106,492	101,049			427,340
AGENCY TOTALS ***	1,016,006	4,641,442	144,890			5,802,338
07-0000 LABOR & INDUST SERV						
1101 GENERAL ACCT	347,650	89,037	4,902			441,589
1106 INT AG BILL & RCPT		4,564				4,564
1231 ELECTRICAL BOARD	914,245	253,734	12,812			1,180,791
1233 STATE PLUMBING BRD	365,925	120,333	13,126			499,384
1271 IDAHO BLDG CODE	240,808	56,512	29,794			327,114
1366 DEPT OF LABOR FED	55,260	26,803		89,109		171,172
3923 LABOR & IND SERV SUS		10,575				10,575

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07-0000 LABOR & INDUST SERV						
3930 WAGE AND HOUR SUSP				62,885		62,885
AGENCY TOTALS ***	1,923,888	561,558	60,634	151,994		2,698,074
08-1001 AGRICULTURE DEPT						
1101 GENERAL ACCT	1,038,745	414,902	4,931	27,000		1,485,578
1203 AGRICULTURE INSPECT	680,302	82,485	12,481	2,537		777,805
1206 BEE INSPECTIONS	10,690	127				10,817
1207 FRESH FRT & VEG INSP	4,061,673	331,290	72,541	157,213		4,622,717
1208 PUBLIC LIVESTOCK MKT	2,453	556				3,009
1209 SHEEP COMMISSION	36,767	20,239		64,397		121,403
1210 COM FEED & FERTIL	157,340	55,927	664			213,931
1211 PESTICIDE	254,592	102,111	13,327			370,030
1212 LIVESTOCK DIS CNTRL	246,351	111,902	32,072			390,325
1213 DAIRY INDUS & INSP	165,008	49,387	12,226			226,621
1214 HONEY ADVERTISING		6,287				6,287
1215 LIVESTOCK DEALERS	2,038					2,038
1216 EGG INSPECTION	67,385	15,911				83,296
1258 PEST CONTROL DEFIC	2,859	26,203				29,062
1274 GOV EMERGENCY ACCT						
1309 PLANT FEDERAL		15,721				15,721
1310 WHEAT STATISTICS		2,166				2,166
2110 FAMILY FARM ASSIST	7,846	41,673	962			50,481
3926 AGRICULTURE SP	3,466	18,444				21,910
9312 RURAL REHAB.ACCT		15,099		118,000		133,099
AGENCY TOTALS ***	6,737,515	1,310,430	149,204	369,147		8,566,296
09-1101 APPLE COMM						
2216 IDAHO APPLE COMM	156	126,497				126,653
AGENCY TOTALS ***	156	126,497				126,653
09-1102 BEAN COMM, IDAHO						
2217 IDA.BEAN.MKT&PROM	37,175	150,222	140			187,537
AGENCY TOTALS ***	37,175	150,222	140			187,537
09-1104 CHERRY COMM, IDAHO						
2215 CHERRY COMM ACCT	156	18,334				18,490
AGENCY TOTALS ***	156	18,334				18,490

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
09-1105 DAIRY PRODUCTS COMM.						
2214 IDA.DAIRY PROD.COMM.	175,648	2,129,449				2,305,097
AGENCY TOTALS ***	175,648	2,129,449				2,305,097
09-1108 IDAHO WHEAT-COMMISSION						
1226 IDAHO WHEAT COMM	81,076	754,674	2,736			838,486
AGENCY TOTALS ***	81,076	754,674	2,736			838,486
09-2008 ATHLETIC COMM.						
1101 GENERAL ACCT		2,500				2,500
1220 ATHLETIC COMMISSION		1,822				1,822
AGENCY TOTALS ***		4,322				4,322
09-2102 PHARMACY BOARD						
1101 GENERAL ACCT	26,909					26,909
1227 ST. PHARMACY BOARD	149,662	75,832	11,221			236,715
3931 BD OF PHARMACY SUSP		1,119				1,119
AGENCY TOTALS ***	176,571	76,951	11,221			264,743
09-2103 ACCOUNTANCY BOARD						
2247 ST.BOARD OF ACCTCY	70,877	85,853	6,225			162,955
AGENCY TOTALS ***	70,877	85,853	6,225			162,955
09-2105 DENTISTRY BOARD						
2249 IDA.ST.DENTAL BRD	63,733	45,084	6,368			115,185
AGENCY TOTALS ***	63,733	45,084	6,368			115,185
09-2107 PROF ENG & SURVEYORS						
2243 PROFESS. ENGINEERS	72,004	82,251	12,076			166,331
AGENCY TOTALS ***	72,004	82,251	12,076			166,331
09-2110 MEDICINE BOARD						
2239 ST.BRD.OF MEDICINE	102,685	104,592	12,350			219,627
AGENCY TOTALS ***	102,685	104,592	12,350			219,627

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
09-2111 NURSING BOARD						
2246 BOARD OF NURSING	164,192	63,643	1,402			229,237
AGENCY TOTALS ***	164,192	63,643	1,402			229,237
09-2112 OCCUP.LICENSE BUR.						
2236 OCC. LICENSE BUREAU	263,717	205,244	2,448			471,409
3915 OCC.LICENSE BUR.SP.		1,480				1,480
AGENCY TOTALS ***	263,717	206,724	2,448			472,889
09-2114 PUB. WORKS CONT. B.						
2244 CONTRACT ST.LIC.BRD	103,706	57,242	1,080			162,028
AGENCY TOTALS ***	103,706	57,242	1,080			162,028
09-2115 REAL ESTATE COMM.						
2237 IDA. REAL EST.	361,771	145,377	5,733			512,881
2238 REAL ESTATE RECOVERY		750				750
3942 REAL ESTATE ED SUSP		2,954				2,954
AGENCY TOTALS ***	361,771	149,081	5,733			516,585
09-2116 PROF. GEOLOGIST B.						
2252 REG.GEOLOGIST BOARD	9,988	7,918				17,906
AGENCY TOTALS ***	9,988	7,918				17,906
09-2117 OPTOMETRY BOARD						
2241 OPTOMETRY BOARD	128	3,265				3,393
AGENCY TOTALS ***	128	3,265				3,393
09-2119 CERT.SHRTHND REPORT.						
2211 CERT.SHRTHND REPORT	2,854	3,189				6,043
AGENCY TOTALS ***	2,854	3,189				6,043
09-3102 OUTFITTERS&GUIDE B.						
2250 OUTFITTERS & GUIDES	72,258	69,547	6,560			148,365
3955 OUTFITTERS & GUIDES		7,980				7,980
AGENCY TOTALS ***	72,258	77,527	6,560			156,345

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09-4102 BD OF VETERINARY MED						
2234 BD. OF VET. MED.	7,921	6,272				14,193
AGENCY TOTALS ***	7,921	6,272				14,193
10-0000 CORRECTION						
1101 GENERAL ACCT	11,158,018	3,858,967	305,165			15,322,150
1106 INT AG BILL & RCPT	24,165	248,808	73,623			346,596
1222 PROBATION PAROLE REC	400,657	43,264	100			444,021
1340 ON JOB TRAINING GRNT	35,787	27,465	3,897			67,149
1363 JOB TRNG PARTNSHP	196,964	11,435	845			209,244
1365 PEN-LEP & LEPC	51,567	11,759	2,751			66,077
7501 PENITENTIARY INCOME		812,964	64			813,028
AGENCY TOTALS ***	11,867,158	5,014,662	386,445			17,268,265
10-2500 CORRECTION INDUSTRIE						
2222 CORRECT IND-FARM	95,715	439,362	16,079			551,156
9331 CORR IND BETTERMENT	476,929	2,223,868	149,657			2,850,454
AGENCY TOTALS ***	572,644	2,663,230	165,736			3,401,610
11-0000 LAW ENFORCEMENT						
1101 GENERAL ACCT	3,192,747	1,719,831	419,624			5,332,202
1106 INT AG BILL & RCPT		29,257				29,257
1202 DOMESTIC VIOLENCE	65,025	27,192	2,645	136,385		231,247
1360 PLANNING COMMISSION	231,220	124,964	20,715	610,347		987,246
2264 LAW ENFORCEMENT	4,974,124	1,590,563	910,090			7,474,777
2266 SEARCH AND RESCUE				13,269		13,269
2272 PEACE OFFICERS TRN	234,520	325,937	37,333	59,800		657,590
2273 DRUG ENF DONATION			46,660			46,660
2275 "ILETS"		179,950				179,950
2306 55 MPH COMPLIANCE PR	349,210	46,432	94,864			490,506
2307 LAW ENFORCE TRAINING			10,247			10,247
2309 ID WEIGH & INSPEC AC	497,638	121,913	16,870			636,421
3910 LIQUOR LAW ENFORCE		10,500				10,500
AGENCY TOTALS ***	9,544,484	4,176,539	1,559,048	819,801		16,099,872
11-1103 STATE BRAND INSPECT.						
2245 ST.BRAND INSPECTOR	995,376	152,846	46,009			1,194,231
3801 UNCLAIM. ANIMAL PROC		3,188				3,188
3920 BRAND SUSPENSE				1,347,893		1,347,893
AGENCY TOTALS ***	995,376	156,034	46,009	1,347,893		2,545,312

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
11-2108 HORSE RACING COMM						
2248 IDAHO HORSE RACING	106,435	114,845	4,437			225,717
2254 TRACK DISTRIBUTIONS				42,099		42,099
2255 BREED DISTRIBUTION				42,099		42,099
3901 HORSE RACING SUSPENS		92				92
AGENCY TOTALS ***	106,435	114,937	4,437	84,198		310,007
12-0500 ST BD EDUCATION OFF						
1101 GENERAL ACCT	345,421	128,375	5,213	269,800		748,809
1314 ECONOMIC SEC ACT1984		2,688		55,232		57,920
1327 ST. STDNT INC GR				245,377		245,377
1385 CONG TEACHERS SCHLR				41,000		41,000
9327 PL FOWLER MEM SCHOL				7,500		7,500
AGENCY TOTALS ***	345,421	131,063	5,213	618,909		1,100,606
12-1500 PUBLIC SCH. SUPPORT						
3807 SOCIAL SECURITY TRST				9,813,241		9,813,241
7401 PUBLIC SCHOOL INCOME		8,125		322,024,935		322,033,060
AGENCY TOTALS ***		8,125		331,838,176		331,846,301
12-2000 DEAF & BLIND SCHOOL						
1101 GENERAL ACCT	2,521,309	469,836	179,458			3,170,603
1106 INT AG BILL & RCPT		29,100				29,100
1346 D & B PUB.LAW 89-10	90,626	19,163	27,747			137,536
3947 D&BCONTRIB TRUST ACC		3,346				3,346
7503 ST.SCH.FOR D&B INCM		37,554				37,554
AGENCY TOTALS ***	2,611,935	558,999	207,205			3,378,139
12-3000 VOCATIONAL ED.						
1101 GENERAL ACCT	824,134	191,786	17,876	14,606,168		15,639,964
1218 DISPLACED HOMEMAKER				180,812		180,812
1330 VOCATIONAL ED.ACT-63	133,508	150,672	9,190	3,620,105		3,913,475
1331 C.E.T.A.	68,601	14,818				83,419
1341 VOC.ED.ADV.COUNCIL	56,355	35,474				91,829
1342 ST OCCUP INF COR COM	153,542	67,639	2,498	7,335		231,014
AGENCY TOTALS ***	1,236,140	460,389	29,564	18,414,420		20,140,513
12-3500 E.ID. VO-TECH SCH.						
2256 IDA.FALLS AREA VO ED	1,678,321	462,515	108,106			2,248,942
AGENCY TOTALS ***	1,678,321	462,515	108,106			2,248,942

STATE OF IDAHO
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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
12-4010 JUNIOR COLLEGE FUND						
1242 JR COLLEGE ACCT				5,637,600		5,637,600
AGENCY TOTALS ***				5,637,600		5,637,600
12-5010 BOISE ST. UNIVERSITY						
1101 GENERAL ACCT	20,003,147	3,282,339	2,647,145			25,932,631
1106 INT AG BILL & RCPT	2,886,276	363,309	123,899			3,373,484
1299 INST. MAINT. FEE	1,602,238	1,486,000	438,001			3,526,239
AGENCY TOTALS ***	24,491,661	5,131,648	3,209,045			32,832,354
12-5020 IDAHO ST. UNIVERSITY						
1101 GENERAL ACCT	16,680,600	4,352,500	1,644,888			22,677,988
1106 INT AG BILL & RCPT	231,333	880,090	322,435			1,433,858
1299 INST. MAINT. FEE	1,858,585	559,984				2,418,569
7507 ISU UNIVERSITY INCOM	335,693					335,693
7508 ISU UNIV.TEACH.TRNG.	774,451					774,451
AGENCY TOTALS ***	19,880,662	5,792,574	1,967,323			27,640,559
12-5030 UNIVERSITY OF IDAHO						
1101 GENERAL ACCT	31,149,999	4,725,900	2,010,000			37,885,899
7511 UNIV.OF IDAHO INCOME				1,364,920		1,364,920
7512 AGRI.COLLEGE INCOME				532,400		532,400
7513 SCH.OF SCIENCE INCM.				1,636,300		1,636,300
AGENCY TOTALS ***	31,149,999	4,725,900	2,010,000	3,533,620		41,419,519
12-5050 LEWIS-CLARK COLLEGE						
1101 GENERAL ACCT	3,524,936	417,599	79,900			4,022,435
1106 INT AG BILL & RCPT	306,335	146,478	38,500			491,313
1299 INST. MAINT. FEE	390,122	277,664	2,854			670,640
1932 L&C PYRL LCL FUNDS	2,348,621					2,348,621
7505 LEW-CLRK NORM.SCH.IN	148,809	515,516	76,474			740,799
AGENCY TOTALS ***	6,718,823	1,357,257	197,728			8,273,808
12-5531 AGRIC RES & EXT SERV						
1101 GENERAL ACCT	8,750,000	1,400,602	320,000			10,470,602
AGENCY TOTALS ***	8,750,000	1,400,602	320,000			10,470,602

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
12-5534 FOREST UTIL RES						
1101 GENERAL ACCT	95,023	11,096				106,119
AGENCY TOTALS ***	95,023	11,096				106,119
12-5535 ID GEOLOGICAL SURVEY						
1101 GENERAL ACCT	256,746	47,100				303,846
AGENCY TOTALS ***	256,746	47,100				303,846
12-5541 WOI REG PRG VET MED						
1101 GENERAL ACCT	882,900	50,500				933,400
AGENCY TOTALS ***	882,900	50,500				933,400
12-5542 WAMI MEDICAL PROGRAM						
1101 GENERAL ACCT	209,000	33,700	500	1,592,200		1,835,400
AGENCY TOTALS ***	209,000	33,700	500	1,592,200		1,835,400
12-5550 ID REGION DENTAL ED						
1101 GENERAL ACCT	41,000	3,240		186,560		230,800
1106 INT AG BILL & RCPT	34,823					34,823
AGENCY TOTALS ***	75,823	3,240		186,560		265,623
12-5560 BRD OF ED-SP HLTH ED						
1101 GENERAL ACCT				613,396		613,396
AGENCY TOTALS ***				613,396		613,396
12-5570 PUBLIC BROADCASTING						
1101 GENERAL ACCT	467,587	154,687	62,315			684,589
1292 PBS PUBLIC SUPPORT	465,511	389,279	2,195			856,985
1386 PBS FED./GRANT FUNDS	410,456	558,145	1,133			969,734
AGENCY TOTALS ***	1,343,554	1,102,111	65,643			2,511,308
12-6000 IDAHO STATE LIBRARY						
1101 GENERAL ACCT	799,437	405,537	104,427	14,672		1,324,073
1106 INT AG BILL & RCPT		7,578	1,998			9,576
1225 ACCESS PROJ PUB LIB				37,868		37,868
1339 LIBRARY SERVICE ACT	44,598	189,126	90,343	663,795		987,862
AGENCY TOTALS ***	844,035	602,241	196,768	716,335		2,359,379

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12-6500 HISTORICAL SOCIETY						
1101 GENERAL ACCT	453,455	172,964	20,276	2,500		649,195
1375 HISTORICAL PRESERV.	191,051	70,229	496	80,005		341,781
9304 ST.HIST.SOCIETY ACCT	63,369	81,332	32,051			176,752
AGENCY TOTALS ***	707,875	324,525	52,823	82,505		1,167,728
12-7000 VOCATIONAL REHAB.						
1101 GENERAL ACCT				1,981,154		1,981,154
1106 INT AG BILL & RCPT		(21)		180,600		180,579
1334 VOCATIONAL REHAB	2,649,774	532,303	56,229	2,015,481		5,253,787
AGENCY TOTALS ***	2,649,774	532,282	56,229	4,177,235		7,415,520
13-4001 PUBLIC HLTH DIST I						
3820 PUB.HEALTH TRUST ACC	1,471,802	359,592	34,594	86,834		1,952,822
AGENCY TOTALS ***	1,471,802	359,592	34,594	86,834		1,952,822
13-4002 HEALTH DISTRICT 2						
3820 PUB.HEALTH TRUST ACC	939,266	156,707	5,358	23,089		1,124,420
AGENCY TOTALS ***	939,266	156,707	5,358	23,089		1,124,420
13-4003 HEALTH DISTRICT 3						
3820 PUB.HEALTH TRUST ACC	1,016,315	211,676	42,145			1,270,136
AGENCY TOTALS ***	1,016,315	211,676	42,145			1,270,136
13-4004 HEALTH DISTRICT 4						
3820 PUB.HEALTH TRUST ACC	2,371,543	815,559	106,507	10,095		3,303,704
AGENCY TOTALS ***	2,371,543	815,559	106,507	10,095		3,303,704
13-4005 HEALTH DISTRICT 5						
3820 PUB.HEALTH TRUST ACC	1,185,882	187,106	59,234			1,432,222
AGENCY TOTALS ***	1,185,882	187,106	59,234			1,432,222
13-4006 HEALTH DISTRICT 6						
3820 PUB.HEALTH TRUST ACC	1,882,179	461,985	33,382	44,030		2,421,576
AGENCY TOTALS ***	1,882,179	461,985	33,382	44,030		2,421,576

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
13-4007 HEALTH DISTRICT 7						
3820 PUB.HEALTH TRUST ACC	1,404,645	451,225	100,062			1,955,932
AGENCY TOTALS ***	1,404,645	451,225	100,062			1,955,932
13-6001 HEALTH & WELFARE						
2220 CANCER CONTROL		307,592	2,251			309,843
2268 EMERGENCY MED SERV	190,073	278,779	149,078	161,140		779,070
3821 CO-OP WELFARE	63,332,106	19,507,322	2,035,030	137,949,136		222,823,594
3822 WATER POLLUT. CNTL	261,699	248,887	21,288	6,256,861		6,788,735
3823 CENTRAL TUMOR REGIS	(12)			93,377		93,365
3824 ALCOHOLISM TREATMENT	434,678	58,038	5,416	1,667,004		2,165,136
3825 HAZARD WASTE MONITOR	170,063	100,447	3,285			278,795
3830 AGRI SMOKE MANAGMENT			7,600			7,600
3949 CHILD SUPPORT SUSP				8,057,350		8,057,350
7504 ST.YTH.SERV.CNTR.INC		317,358	2,493	11,932		331,783
7509 ST.HOSP.S.INCOME		552,873				552,873
7510 IDA.VET.HOME INCOME		201,565				201,565
7516 ST.HOSP.N.INCOME		342,811		15,647		358,458
9328 HEALTH WELFARE TRUST	300	4,774	5,045	549,506		559,625
9334 HAZARDOUS WASTE EMRG		500				500
9336 CHILDRENS TRUST		500				500
9350 EXXON DISTRIBUTION	3,013	288		657,671		660,972
AGENCY TOTALS ***	64,391,920	21,921,734	2,236,486	155,419,624		243,969,764
14-0403 EMPLOYMENT DEPT						
4301 EMPLOY.SEC.AGY.ADM.	19,456,884	4,446,627	428,887	9,091,138		33,423,536
4302 EMP.SEC-ADM & REIMB		227,851				227,851
9201 EMP.SEC-CLEARING ACT				351,341		351,341
AGENCY TOTALS ***	19,456,884	4,674,478	428,887	9,442,479		34,002,728
15-2109 INDUST. COMMISSION						
2213 CRIME VICTIMS COMP	11,006	3,074	167	33,327		47,574
3911 INDUSTRIAL COMM. SP		3,803		8,671		12,474
9302 INDUSTRIAL ADMIN	1,945,317	499,926	83,157			2,528,400
AGENCY TOTALS ***	1,956,323	506,803	83,324	41,998		2,588,448
16-3101 FISH&GAME COMM.						
2206 FISH & GAME ACCT	11,666,852	6,461,099	3,018,696			21,146,647
3904 FISH & GAME SUSPENSE		60,142				60,142
3946 F&G CNTRL HUNT SUSP		702,671				702,671
9324 FISH & GAME TRUST		1,248				1,248
AGENCY TOTALS ***	11,666,852	7,225,160	3,018,696			21,910,708

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AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
17-2503 LAVA HOT SPRINGS						
1253 LAVA HOT SPRINGS	270,865	193,017	19,627			483,509
3918 LAVA HOT SPRING SUSP				20,018		20,018
AGENCY TOTALS ***	270,865	193,017	19,627	20,018		503,527
17-3005 PARKS & RECR DEPT						
1101 GENERAL ACCT	2,065,664	91,056	22,092			2,178,812
1236 STATE VESSEL ACCOUNT				234,267		234,267
1246 CROSS COUNTRY SKI		803	250	6,766		7,819
1247 REC CAP IMPROV ACCT		241,251	520,316			761,567
1249 PARKS & RECREATION	477,454	407,489	17,169	12,000		914,112
1250 WATERWAYS IMPROVEMNT	17,789	1,362	41,459	322,876		383,486
1252 PARK DONATION	18,637	6,607	14,362			39,606
1260 OFFROAD MTR VEHICLE	40,313	15,633	3,576	248,980		308,502
1261 STATE SNOWMOBILE				146,882		146,882
1262 MOTORBIKE RECREATION	2,513	2,572		1,690		6,775
1290 PARKS & REC REVOLV		4,629				4,629
1291 REC VEHICLE FEES	17,935	18,181	21,611	99,309		157,036
1355 PARKS FED ACCT		2,593	503,122			505,715
1357 YOUTH CONS CORP	70					70
1370 COAST GUA.BOAT SAFET	34,614	64,383	8,563	152,942		260,502
1390 FED PASS THRU ACCT				488,620		488,620
1391 FED SUR CHARGE ACCT	188,839			39,211		228,050
3936 PARKS & REC SUSPENSE		8,056				8,056
9321 HARRIMAN STATE PARK	50,282	42,403				92,685
AGENCY TOTALS ***	2,914,110	907,018	1,152,520	1,753,543		6,727,191
18-0000 LANDS DEPT						
1101 GENERAL ACCT	3,315,349	668,089	106,323	147,101		4,236,862
1106 INT AG BILL & RCPT		12,726	4,620			17,346
1248 SCALING PRACTICES	115,151	18,991	2,041			136,183
1254 FOREST RANGE PROJECT	3,746	2,743				6,489
1255 LAND COMMRS SCALE TR	354,848	31,578	8,131			394,557
1256 FOREST MANAGEMENT	531,642	207,698	56,316			795,656
1257 TIMBER FIRE DEFICIEN	297,751	2,171,819				2,469,570
1259 LAND COMM REVOLVING				40,000		40,000
1277 U.S. CLARKE MCNARY	1,330,293	702,127	191,932			2,224,352
1278 DREDGE & PLACER MIN		3,158	1,640			4,798
1280 PILGRIM COVE WATER		409				409
1281 SOIL EROSION CONTROL	54,081	198,702	3,920			256,703
1282 INSECT DISEASE CONT	88,998	15,782	13,031			117,811
1283 SITE RESTORATION	1,355	26,826				28,181
1284 CLEARWATER POTL TPA		758,958				758,958
1285 SO IDAHO TPA		157,741				157,741
1378 LANDS FEDERAL ACCT	289,854	136,052	4,014	44,600		474,520
2253 OIL & GAS CONSV.COMM		780				780
3804 FOREST PRODUCT TRUST				71,827		71,827
3906 LAND COMMR.SUSPENSE			500	1,958,817		1,959,317

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13-0000 LANDS DEPT						
3943 SLASH HOLDBACK ACCT		668		1,119,755		1,120,423
9339 10% GRAZING LEASES	46,401	50,160	5,565			102,126
9340 10% RECREATION LEASE	22,513	81,415	4,095			108,023
9341 10% TIMBER LEASES	646,476	441,902	4,119			1,092,497
AGENCY TOTALS ***	7,098,458	5,688,324	406,247	3,382,100		16,575,129
18-2100 LANDS-FIRE SUPPRESSI						
1101 GENERAL ACCT	4,964					4,964
1257 TIMBER FIRE DEFICIEN	94,706					94,706
AGENCY TOTALS ***	99,670					99,670
19-3002 WATER RESOURCES						
1101 GENERAL ACCT	2,497,432	805,018	91,902	556,071		3,950,423
1238 WATER ADMINISTRATION	179,559	46,111	9,850			235,520
1239 WATERMASTER SERVICES	111,185	24,703				135,888
1302 FEDERAL WATER ACT	163,982	(218,026)	40,437			(13,607)
1320 NATL FLOOD INSURANCE	14,620	10,653				25,273
1332 CORP OF ENGINEERS	158,098	79,021	2,786	11,364		251,269
1338 STATE RIVER BASIN	2,799					2,799
1359 NAT WATER USE DATA	27,679	8,469		76,966		113,114
1392 FEDERAL ENERGY FUNDS	720,164	996,771	29,200	297,608		2,043,743
3802 CAREY ACT TRUST		751				751
3827 REVOLV FND BOND ACCT	2,468	7,181				9,649
3909 WATER RESOURCES		8,437	4,401			12,838
3945 WATER MANAGEMENT ACC				71,500		71,500
9322 IDA WATER RES BD RES				91,607		91,607
9323 WATER RES CONS DEV		20,000				20,000
9332 WATER RES-WARNER OIL	4,348	7,758		40,483		52,589
9335 AMOCO BELRIDGE REF				41,600		41,600
9337 WATER RES ADJUDICAT	243	7,034	23,975	290,000		321,252
9350 EXXON DISTRIBUTION	829	3,778	3,175	529,709		537,491
9351 DIAMOND SHAMROCK		11,921				11,921
9353 WATER RIGHTS ENFORCE	2,934					2,934
AGENCY TOTALS ***	3,886,340	1,819,580	205,726	2,006,908		7,918,554
20-0000 IDAHO TRANSP. DEPT.						
2205 STATE HIGHWAY	45,594,670	29,127,011	90,743,138	199,238		165,664,057
2209 LOCAL BRIDGE INSP		50,000				50,000
2210 R-R GR.CROSS PROT.			77,154			77,154
2221 AERONAUTICS	511,931	380,305	39,574	1,102,968		2,034,778
2227 LCL HWY NEEDS ASSESS	2,702	39,903				42,605
2308 IDAHO TRAFFIC COMM			7,937	1,007,399		1,015,336
3903 MOTOR CARRIER SUSP		226,615		902,220		1,128,835

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20-0000 IDAHO TRANSP. DEPT.						
3905 HIGHWAYS SUSPENSE				41,147,108		41,147,108
3922 TRANSPORT GOV SUSP		72,269				72,269
AGENCY TOTALS ***	46,109,303	29,896,103	90,867,803	44,358,933		211,232,142
21-0101 LIEUTENANT GOVERNOR						
1101 GENERAL ACCT	50,746	12,305	1,000			64,051
AGENCY TOTALS ***	50,746	12,305	1,000			64,051
22-0303 ATTORNEY GENERAL						
1101 GENERAL ACCT	1,162,400	277,283	48,462			1,488,145
1106 INT AG BILL & RCPT	1,519,148	6,996	4,000			1,530,144
1221 FEDERAL TRNG GRANT		6,346	8,128			14,474
3939 ATT.GEN.SUSP		208,991				208,991
AGENCY TOTALS ***	2,681,548	499,616	60,590			3,241,754
23-0305 TREASURER, STATE						
1101 GENERAL ACCT	286,423	46,023	49,951			382,397
1106 INT AG BILL & RCPT	93,600	47,764	2,635			143,999
3819 NAT.FOREST RESERVE				8,273,479		8,273,479
6401 PUBLIC SCHOOL ENDOWM					483,867,350	483,867,350
8101 WTR.POL.CNTL.BND.S.F					2	2
9108 CAL 1985 TAN EXPENSE		1,611				1,611
9109 CAL YR 1986 TAN RDPN					146,580,000	146,580,000
9110 CAL YR 1986 TAN EXP	35,000	100,590				135,590
9201 EMP.SEC-CLEARING ACT					86,975,699	86,975,699
9202 EMP.SEC-BENEFIT ACCT					87,521,535	87,521,535
9302 INDUSTRIAL ADMIN					15,262,709	15,262,709
9303 INDUS.SPECIAL INDEMN					4,739,020	4,739,020
9311 RETAINED RISK ACCT					3,500,080	3,500,080
9314 SUPPLE RETIREMENT					91,000	91,000
9315 GROUP INSURANCE ACCT					23,231,219	23,231,219
9316 TREAS SUSPENSE				343,351		343,351
9317 PUB.SCHOOL INC SUSP					20,840,000	20,840,000
9318 POOLED INTEREST SUSP					2,092	2,092
9321 HARRIMAN STATE PARK					368,000	368,000
9324 FISH & GAME TRUST					675,201	675,201
9325 LAVA HOT SP CAP IM					22,000	22,000
9326 JNT EXER POWERS INV.					229,994,925	229,994,925
AGENCY TOTALS ***	415,023	195,988	52,586	8,616,830	1,103,670,832	1,112,951,259
24-0306 IDAHO STATE AUDITOR						
1101 GENERAL ACCT	755,596	1,173,382	237,918	6,887		2,173,783
1106 INT AG BILL & RCPT	1,329,095	8,981	384,262			1,722,338

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24-0306 IDAHO STATE AUDITOR						
3806 US SAVING BOND TRUST				313,902		313,902
3807 SOCIAL SECURITY TRST		2,402	408			2,810
3934 PAYROLL REVOLVING				23,755,769		23,755,769
AGENCY TOTALS ***	2,084,691	1,184,765	622,588	24,076,558		27,968,602
24-0311 ADMIN.SOC.SEC.TRUST						
3807 SOCIAL SECURITY TRST				69,209,259		69,209,259
AGENCY TOTALS ***				69,209,259		69,209,259
24-0312 BOARD OF EXAMINERS						
1107 REVENUE SHARING						
2208 ELECTION CAMPAIGN				99,350		99,350
AGENCY TOTALS ***				99,350		99,350
25-0102 UNIFORM LAWS COMM						
1101 GENERAL ACCT		7,487				7,487
AGENCY TOTALS ***		7,487				7,487
25-0304 SECRETARY OF STATE						
1101 GENERAL ACCT	611,436	489,537	297,035			1,398,008
3929 SEC OF STATE SP		14,339				14,339
AGENCY TOTALS ***	611,436	503,876	297,035			1,412,347
25-8003 COMM ON THE ARTS						
1101 GENERAL ACCT	107,429	25,080	1,487			133,996
1106 INT AG BILL & RCPT		15,801				15,801
1369 IDA.COMM.ARTS. & HUM	63,795	206,014		188,328		458,137
AGENCY TOTALS ***	171,224	246,895	1,487	188,328		607,934
25-8012 IDA. CODE COMMISSION						
2270 IDAHO CODE		169,020				169,020
AGENCY TOTALS ***		169,020				169,020
26-0307 SUPT PUBLIC INSTRUCT						
1101 GENERAL ACCT	1,527,083	545,204	127,139	67,404		2,266,830
1106 INT AG BILL & RCPT	48,739	15,572	60,956			125,267
1230 MECC		15,789				15,789

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SUMMARY OF DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 1987

AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
26-0307 SUPT PUBLIC INSTRUCT						
1240 PROF PRACTICES COMM	105,770	24,215				129,985
1243 DRIVERS TRAINING	45,033	52,881	2,634	1,228,944		1,329,492
1244 COMMODITY DIST		491,537				491,537
1275 SEPARS	157,264	192,156	44,453			393,873
1317 INDIAN ED		1,546		228,568		230,114
1318 ELE SEC ED ACCT	427,908	200,392	14,800	19,507,150		20,150,250
1323 FOOD SERVICE	148,926	63,343	7,290	14,193,460		14,413,019
1328 BLOCK GRANT-ED	374,696	65,542	6,695	1,724,623		2,171,556
1353 ASSOC FOR HUMANITIES		37,869				37,869
AGENCY TOTALS ***	2,835,419	1,706,046	263,967	36,950,149		41,755,581
51-2003 PUBLIC UTILITY COMM.						
1101 GENERAL ACCT	135,615					135,615
1232 PUB UTIL COMM	1,280,155	799,115	50,860			2,130,130
3907 PUC SUSPENSE		16,400				16,400
AGENCY TOTALS ***	1,415,770	815,515	50,860			2,282,145
71-0102 SENATE						
1102 SENATE	446,538	510,956	4,545			962,039
AGENCY TOTALS ***	446,538	510,956	4,545			962,039
72-0102 HOUSE						
1103 HOUSE	741,727	688,280	28,484			1,458,491
AGENCY TOTALS ***	741,727	688,280	28,484			1,458,491
73-0000 LEGISLATIVE COUNCIL						
1101 GENERAL ACCT	329,119	185,892	9,745			524,756
1106 INT AG BILL & RCPT		42,000				42,000
AGENCY TOTALS ***	329,119	227,892	9,745			566,756
74-0000 JOINT FINANCE APPROP						
1101 GENERAL ACCT	814,702	32,389	209			847,300
1106 INT AG BILL & RCPT	379,302	62,563	1,997			443,862
AGENCY TOTALS ***	1,194,004	94,952	2,206			1,291,162
81-0000 JUDICIAL BRANCH						
1101 GENERAL ACCT	9,384,824	877,883	67,012			10,329,719
1106 INT AG BILL & RCPT	309	44,276	11,677			56,262
3953 LEXIS USER AGREEMENT		7,201				7,201

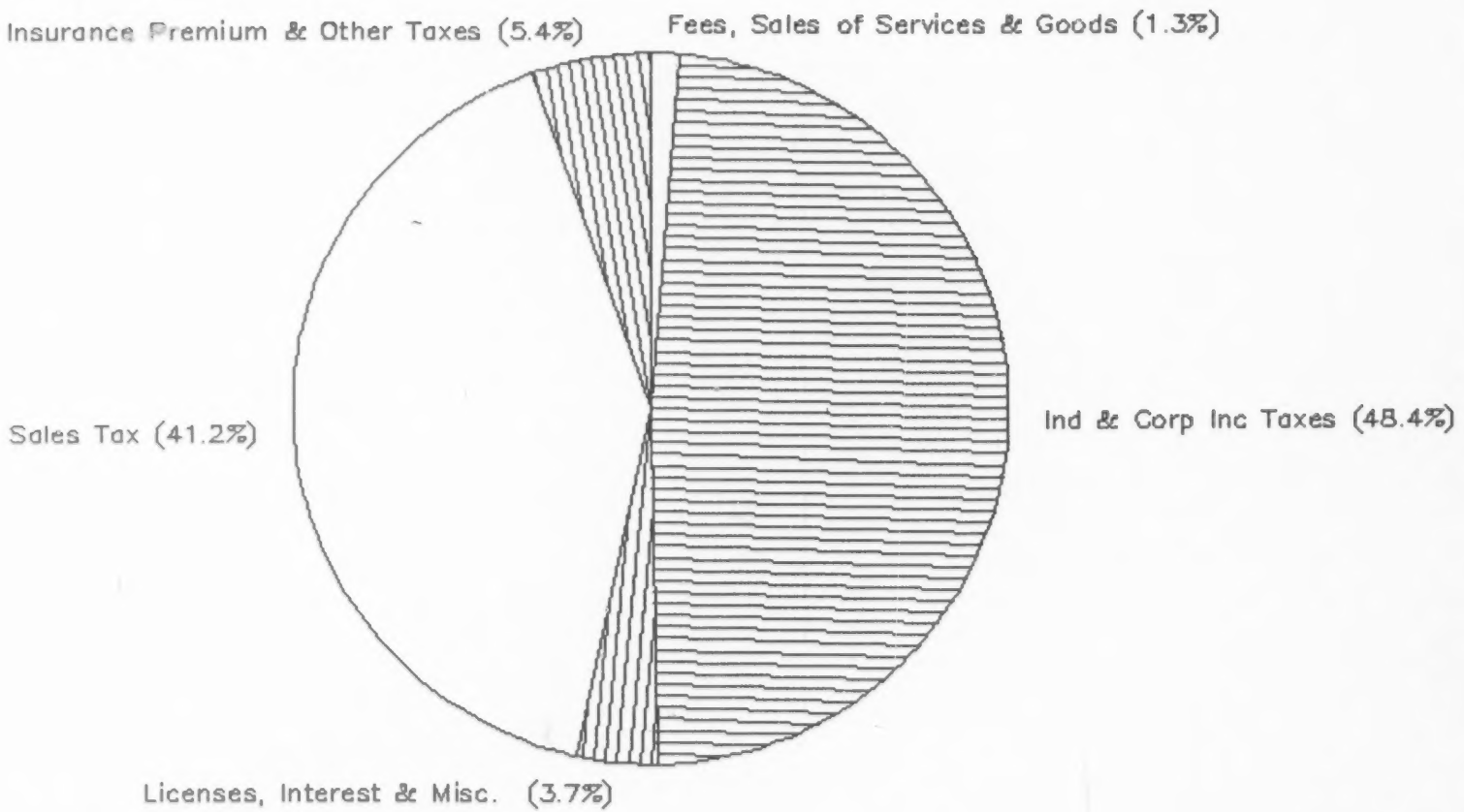
STATE OF IDAHO
SUMMARY OF DISBURSEMENTS - ALL FUNDS
FOR THE YEAR ENDING JUNE 30, 1987

AGENCY FUND NO.	PERSONNEL COSTS	OPERATING EXPENDITURES	CAPITAL OUTLAY	TRUSTEE & BENEFIT PAYMENTS	DEBT SERVICE AND INVESTMENTS	TOTAL DISBURSEMENT
81-0000 JUDICIAL BRANCH						
9301 JUDGES RETIREMENT		65,629		831,900		897,529
AGENCY TOTALS ***	9,385,133	994,989	78,689	831,900		11,290,711
GRAND TOTALS	$357,335,256	$253,864,125	$127,675,456	$1,051,049,900	$1,103,670,832	$2,893,595,569

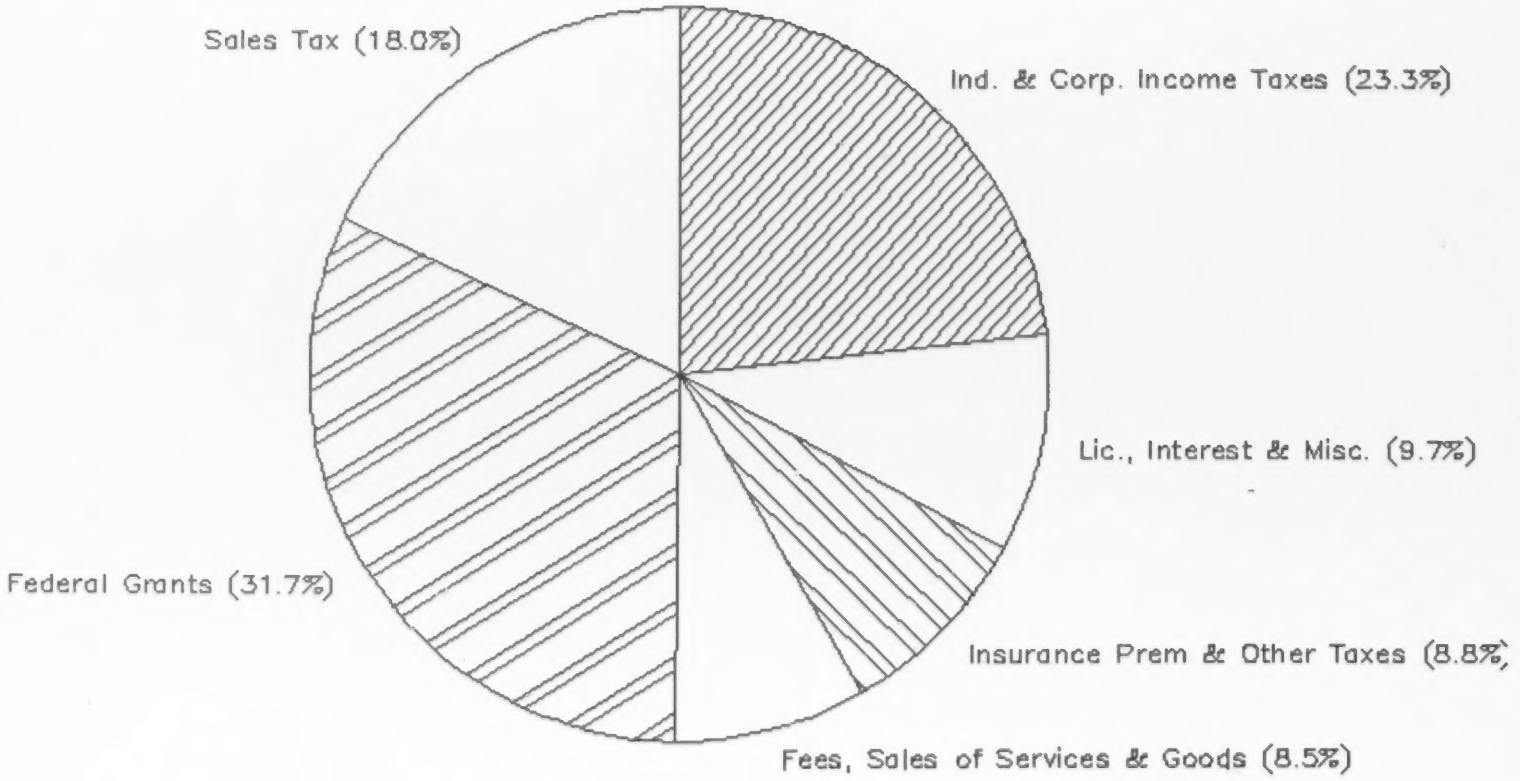
PLUS: NET CHANGES TO ENCUMBRANCES:		
JUNE 30, 1987	$34,443,397	
JUNE 30, 1986	(24,037,752)	
		10,405,645
DISBURSEMENTS AND TRANSFERS OUT OF ROTARY ACCOUNTS		37,412,345
INVESTMENTS AND OTHER TRANSFERS, NOT SHOWN ABOVE		1,165,372,200
STATEWIDE TOTAL		$4,106,785,759

STATISTICAL INFORMATION

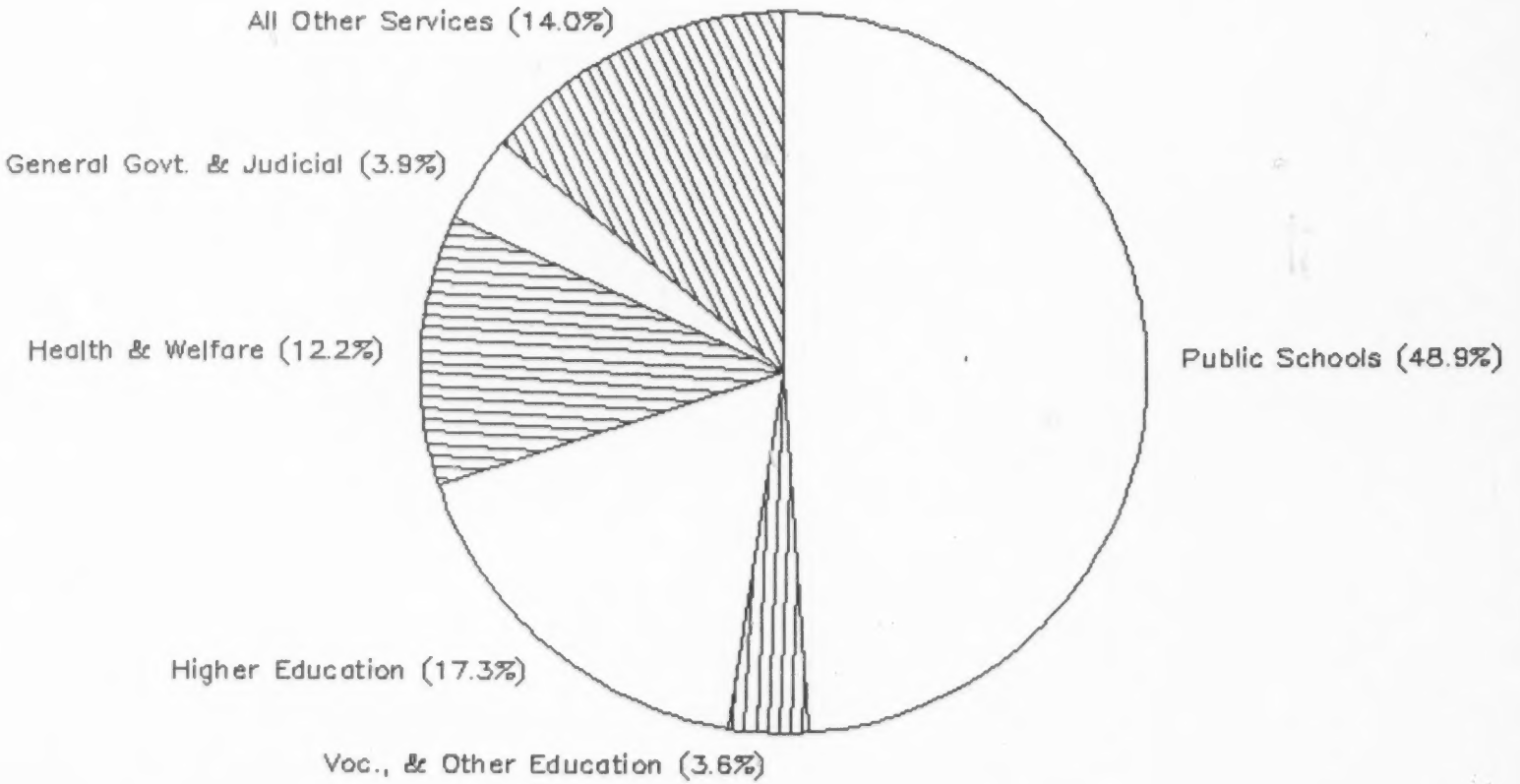
REVENUES – GENERAL FUND


Insurance Premium & Other Taxes (5.4%)
Fees, Sales of Services & Goods (1.3%)
Sales Tax (41.2%)
Ind & Corp Inc Taxes (48.4%)
Licenses, Interest & Misc. (3.7%)

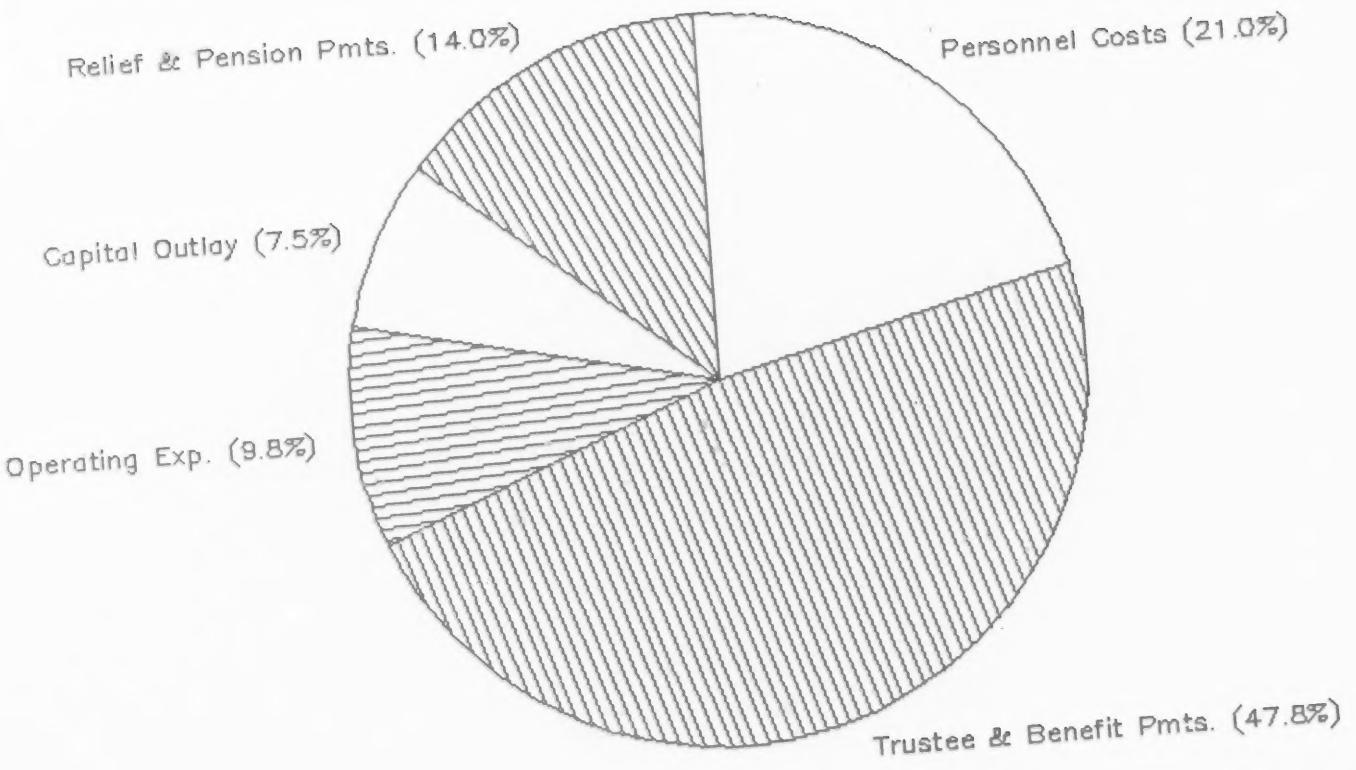
REVENUES – ALL FUNDS


Sales Tax (18.0%)
Ind. & Corp. Income Taxes (23.3%)
Lic., Interest & Misc. (9.7%)
Insurance Prem & Other Taxes (8.8%)
Fees, Sales of Services & Goods (8.5%)
Federal Grants (31.7%)

EXPENDITURES – GENERAL FUND


All Other Services (14.0%)
General Govt. & Judicial (3.9%)
Health & Welfare (12.2%)
Higher Education (17.3%)
Voc., & Other Education (3.6%)
Public Schools (48.9%)

EXPENDITURES – ALL FUNDS



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